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Returns, 1976

STATISTICS **1975** OF INCOME **BUSINESS** INCOME TAX RETURNS

**Sole Proprietorships
Partnerships**

Department of the Treasury
Internal Revenue Service

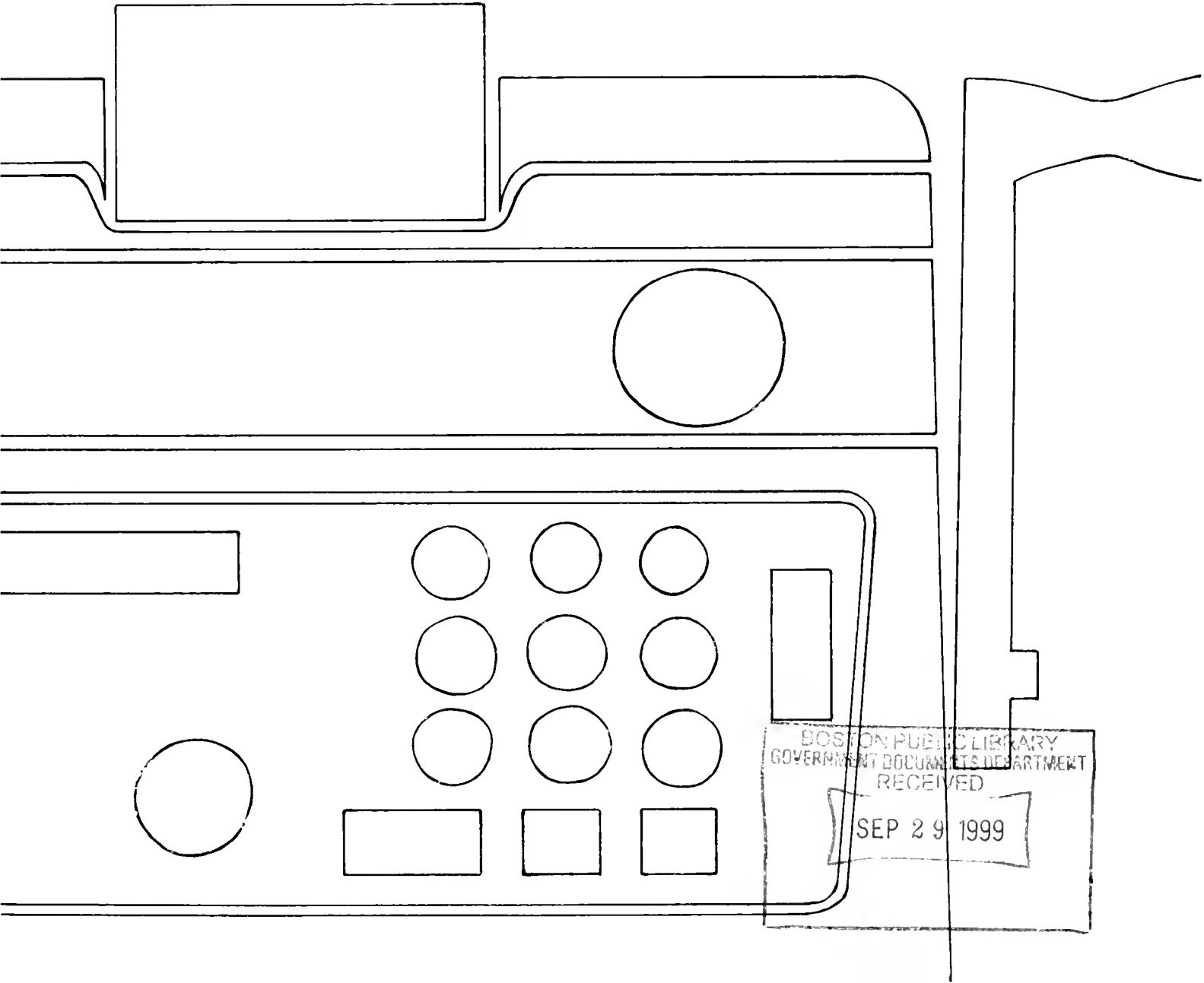
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This report was prepared under the direction of E. J. DiPaolo, Chief, Business and Tax Exempt Statistics Section, Statistics of Income Branch

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts, Austin, Texas, Chamblee, Georgia, Covington, Kentucky, Fresno, California, Holtsville, New York, Kansas City, Missouri, Memphis, Tennessee, Philadelphia, Pennsylvania, and Ogden, Utah, and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data



COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 12, 1975

The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, DC 20220

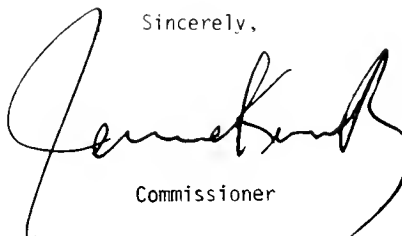
Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1975, Business Income Tax Returns. This report presents income and financial data based on samples of returns of sole proprietorships and partnerships with accounting periods ended July 1975 through June 1976.

Classification of the data by industry and measures of business size are regular features of this annual report. For the first time, statistics are shown on partnership payments to retirement plans. Balance sheet data for partnerships, which are compiled biennially, are also included.

With kind regards,

Sincerely,

A handwritten signature in dark ink, appearing to read "James B. Hendricks", written in a cursive style. The signature is positioned above the printed title "Commissioner".

Commissioner

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The statistics in the sole proprietorship section of this report are estimates derived from a stratified sample, selected before audit, of individual income tax returns filed for the 1975 income year. For nearly all taxpayers, the 1975 income year corresponded with the calendar year. A small number, however, reported for noncalendar years which ended during 1975 and 1976.

This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue

Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be included in the "sole proprietorship" statistics. Similarly, the barber who owned a shop and the barber who was the lessor of one of the chairs in the same shop were each also includable in the statistics. Excluded were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved. For 1974, the most recent prior year for which data were published, there were estimated to be 33 thousand fiduciary income tax returns with sole proprietorship data showing a gross profit (business receipts less cost of sales and operations) of \$0.6 billion. In contrast, the estimates for sole proprietorships reported on individual tax returns for 1975 were 10.9 million businesses showing gross profit of \$151.9 billion.

The basis for inclusion in these statistics was that the sole proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (Schedule C or F) or Form 4835 (Farm Rental Income and Expenses) covering a farm, business, or professional practice. Form 4835 provided Schedule F detail on income and expenses which were included in the farm statistics. In table 1.1, farms are subdivided into "farm operators" and "farm landlords." This latter classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement, one person supplied the land and perhaps some operating capital and another person operated the farm,

paying rent in shares of the resulting crop. For tax purposes, each reported a share of receipts from the sale of the crop and, if such was the arrangement, a share of expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F. Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted Form 4835 with the rent schedule, Schedule E, of the individual income tax return.

For 1975, a return had to be filed by:

(a) a single person (other than a surviving spouse) under 65 with gross income of at least \$2,350 (as compared to a \$2,050 filing requirement in 1974);

(b) a single person (other than a surviving spouse) aged 65 or older with gross income of at least \$3,100 (\$2,800 in 1974);

(c) a surviving spouse under 65 with gross income of at least \$2,650 (\$2,050 in 1974);

(d) a surviving spouse age 65 or older with gross income of at least \$3,400 (\$2,800 in 1974);

(e) a married couple, neither of whom filed a separate return, with both spouses under 65 and a combined gross income of at least \$3,400 (\$2,800 in 1974);

(f) a married couple with one spouse age 65 or older and with a combined gross income of at least \$4,150 (\$3,550 in 1974);

(g) a married couple with both spouses age 65 or older and with a combined gross income of at least \$4,900 (\$4,300 in 1974);

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1974).

There were two major exceptions to the above filing requirements:

(1) children claimed as dependents on their parents' return had to file if they had \$750 or more unearned income (for example, dividends, interest, capital gains) and

(2) sole proprietors not meeting the gross income requirements were still required to file if they had \$400 or more income from self-employment (generally, this meant \$400 in trade or business profits).

In addition, some sole proprietors filed returns even though not otherwise required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a refund of income taxes previously paid.

Generally, a sole proprietor corresponded to a "self-employed" person, although some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and per-

sons not actually engaged in a trade or business such as public officials and clergymen. The statistics also exclude persons engaged in a profession and craftsmen, neither of whom were required to file a Schedule C; for example, physicians on the staff of a medical school and not engaged in an outside practice, or electricians employed by a manufacturing corporation who did not have a part-time business utilizing their skills as electricians.

The identification of a sole proprietorship from tax returns was not always exact. The taxpayer sometimes used Schedule C to report employee business expenses or partnership activity, and, conversely, sometimes used other parts of the return to report sole proprietorship activity. Such errors were corrected during statistical processing whenever possible; however, not all of them were identifiable, resulting in the incorrect inclusion of a small amount of non-sole proprietorship

activity and the exclusion of some legitimate sole proprietorship activity. These taxpayer reporting errors particularly affected the industry "Direct selling establishments" which includes door-to-door selling and selling merchandise at parties in private homes.

Chart 1A shows the ranking of the ten leading sole proprietorship activities by business receipts and number of businesses for 1975 and compares business receipts and number of businesses for 1974 and 1975. Chart 1B shows a summary of some of the detail from table 1.6 for sole proprietors in some of the larger or more profitable industries.

In general, the sole proprietorship reporting unit was the "business" or "firm," based on ownership. Separate Schedules C (or F) were filed for each business owned by the sole proprietor taxpayer; although if the taxpayer owned more than one business (especially if each was engaged in the same line of activity), a

Chart 1A

Sole Proprietorships

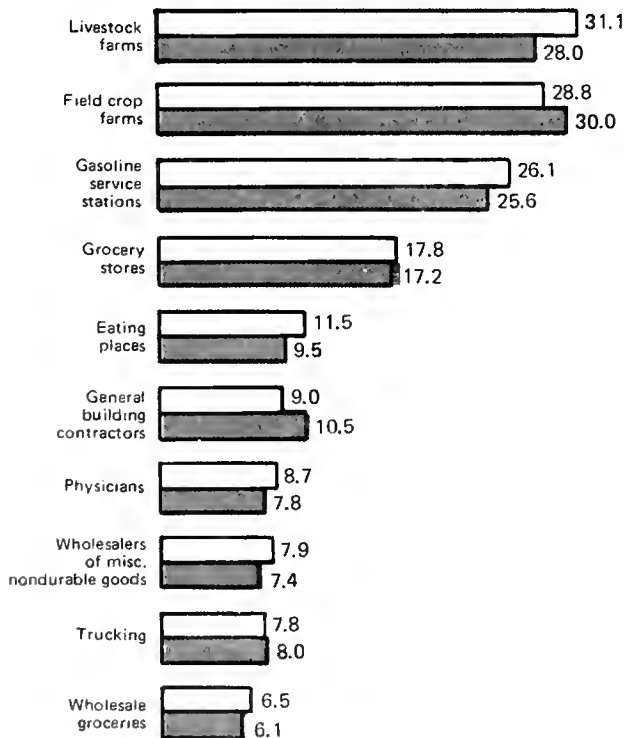
**Ten leading proprietorship activities
for 1975 compared with 1974**

□ 1975

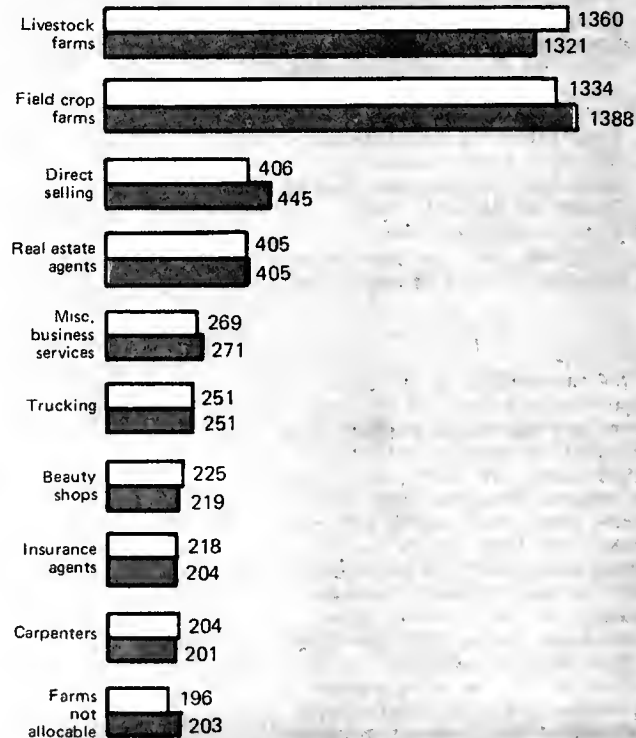
■ 1974

Activity ranked by—

Business Receipts (Billion dollars)



Number of Businesses (Thousands)



Source: Table 1.1

single Schedule C was sometimes filed depending on how the proprietor kept his or her books of account. Typically, taxpayers filed separate Schedules C (or F) if they were engaged in more than one business especially if the businesses involved different lines of activity. Thus, an individual who owned both a grocery store and a hardware store usually filed a separate Schedule C for each.

Often the "business" unit coincided with the "establishment" (the reporting unit used in most Bureau of the Census publications), especially in the case of smaller-size businesses, but with several exceptions. If ownership changed during the year, the same business was counted more than once for Statistics of Income, since it had different proprietors each of whom filed a Schedule C (or F) covering that portion of the year they owned the business. Other exceptions are illustrated best by the examples previously given of the barber shop which was two different "businesses," although a single "establishment," and the taxicab driver who had a "business," but no "establishment" or fixed place of business.

The definition of the sole proprietorship reporting unit was complicated in the case of multiple businesses reported on a joint return of husband and wife, depending on whether the businesses were owned by one or both spouses so that the possibility existed of separate Schedules C, for example, being filed for two businesses, in the same line of activity because the husband owned one and the wife the other.

In any case, throughout the statistics, the reporting unit was the number of Schedules C (or F) filed with the return. No attempt was made during statistical processing to cope with taxpayer reporting variations in accounting for multiple businesses reported on a given return. Therefore, if a taxpayer filed a Schedule C for each "establishment" rather than for the business as a whole, this fact is reflected in the statistics.

INDUSTRIAL ACTIVITY BY STATE

Tables 1.4 and 1.5 show sole proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners who prepared their

Chart 1B
Sole Proprietorships

Business profits as a percent of adjusted gross income for proprietors in selected industries

Percent of adjusted gross income

All Proprietors	30.8%
Dentists	85.5%
Physicians	68.1
Gasoline Service Stations	63.6%
Grocery Stores	52.9%
Barber Shops	51.4%
Lawyers	49.8%
General Bld'g Contractors	48.9%
Insurance Agents	44.8%
Carpenters	44.3%
Eating Places	39.3%
Drinking Places	38.9%
Trucking	37.7%
Field Crop Farms	29.1%
Real Estate Agents	26.2%
Beauty Shops	25.2
Management & Public Relations	21.0%
Direct Selling	4.4

Source: Table 1.6

returns, or post office boxes. With the limitation that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or operated in more than one State, the data in tables 1.4 and 1.5 represent estimates of sole proprietorship business activity in each State.

Table 1.4 provides data classified by detailed industry groups for the more populous States. Estimates for all States are presented in table 1.5. In order to achieve greater statistical reliability for the small- and medium-size States, industries were combined so that there are fewer industry groups in table 1.5 than in table 1.4.

BUSINESS AND NONBUSINESS INCOME

Table 1.6 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm Schedules C or F or Form 4835, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the Schedules C and F or Form 4835.

Table 1.7 shows similar information cross-classified by size of the net income or deficit from the business and the industrial activity shown on the Schedules C and F or Form 4835.

Some proprietors owned two or more businesses in different industries, and this complicates

the presentation of the data in tables 1.6 and 1.7. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data except for "all industries" total, the industrial divisions, and "farms."

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" means all income included in adjusted gross income except income from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, the return, adjusted gross income, and tax would be included in the table three times. Under field crop farms and total farms, "Other income" would include the income (or deficit) from the grocery store, and under grocery stores, "Other income" would include the income (or deficit) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net income (less deficit)" includes the income (or deficit) from both businesses, and "Other income"

includes only nonbusiness income such as from investments or salaries.

There are many joint returns in tables 1.6 and 1.7 which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked on a salaried basis, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

FARM PROPRIETORSHIPS

Schedule F, Farm Income and Expenses, and Form 4835, Farm Rental Income and Expenses, provided detailed types of farm income (summarized as "business receipts" in this report). Again, for 1975 (as for 1974), two of these detailed sources are shown in the Business Income Tax Returns report.

Table 1.8 shows two sources of farm income and two expense items from Schedule F, Farm Income and Expenses, or Form 4835, Farm Rental Income and Expenses:

(a) agricultural program pay-

ments; (b) commodity credit loans; (c) conservation expenses, and (d) land clearing expenses.

Agricultural program payments were comprised of all Government payments, whether received in cash, materials, or services. Government payments included those for approved conservation practices, improvements such as for pollution control, approved forestry practices (such as the planting of trees), and disaster payments. Commodity credit loans represented loans from the Commodity Credit Corporation on commodities which were pledged as collateral. Taxpayers could elect to include the loan as income either in the year the proceeds of the loan were actually received or in the year the commodity was finally sold.

Conservation expenses included expenditures for the leveling and terracing of earth; construction of drainage and irrigation ditches, earthen dams, and ponds; eradication of brush; and planting of windbreaks. The deduction for conservation expenses was limited to 25 percent of gross income from farming. Besides conservation expenses, amounts spent for clearing land to make it suitable for farming were also deductible. This deduction was limited to the lesser of 25 percent of taxable income from farming, or \$5,000.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net income						Coefficient of variation (percent)								
	Number of businesses	Business receipts	Deduction	Taxable deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxable deduction	Interest paid	Payroll	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
All industries	10,881,909	339,221,388	15,815,144	7,435,330	7,255,004	33,044,066	44,011,280	0.5	0.7	1.3	1.1	1.6	1.2	0.7	1.6
All nonfarm industries	7,758,576	273,854,741	7,854,143	5,423,061	3,390,845	28,014,842	39,836,453	0.1	0.6	1.1	1.1	1.7	1.2	0.6	1.5
Agriculture, forestry, and fishing	3,387,244	68,298,670	6,155,211	2,103,479	3,642,600	4,684,010	5,547,213	1.8	2.1	2.2	2.5	2.9	3.9	2.3	2.5
Farms, total	3,122,393	65,266,657	7,657,001	2,011,369	3,865,059	4,045,124	4,974,807	1.7	2.2	2.3	2.8	3.0	4.3	2.4	2.6
Field crop	1,334,421	28,609,120	3,732,948	961,876	1,842,280	1,756,819	5,487,597	2.6	3.2	3.4	3.8	4.8	6.8	3.1	5.7
Fruit, tree nut, and vegetable	159,630	3,786,060	387,036	170,380	169,885	200,277	730,601	7.5	11.1	10.2	10.5	11.1	12.6	11.2	10.8
Horticultural specialty	18,091	416,442	27,594	10,796	8,507	20,573	20,573	18.4	21.5	21.4	20.7	25.8	23.5	25.0	24.9
Livestock	1,359,779	31,105,481	3,472,951	789,494	1,915,265	362,228	3,962,258	6.0	3.4	3.5	3.9	4.5	6.0	4.5	3.3
Forest and fishing	18,443	1,444,315	184,433	64,355	32,296	58,984	173,630	10.3	16.6	16.6	38.8	32.6	32.6	33.6	10.5
Farms not allocable	195,767	725,395	146,464	40,515	96,816	64,907	195,730	6.4	12.3	10.3	12.3	22.6	18.8	13.8	10.8
Farms, operators only, total	2,781,783	62,388,014	7,675,351	1,775,182	3,782,414	3,998,806	3,561,755	1.8	2.3	2.3	2.8	3.0	4.3	2.8	2.6
Field crop	1,037,137	26,429,428	3,601,633	961,876	1,597,435	1,722,550	4,244,522	2.9	3.5	3.5	4.4	4.9	6.9	3.4	5.9
Fruit, tree nut, and vegetable	130,819	3,019,481	368,519	168,519	169,885	168,519	168,519	18.5	21.5	21.5	21.0	26.1	23.8	25.0	23.5
Horticultural specialty	16,051	371,457	26,907	10,530	8,417	20,573	20,573	18.5	21.5	21.5	21.0	26.1	23.8	25.0	23.5
Livestock	1,346,581	30,812,827	3,446,149	774,562	1,904,490	358,637	403,156	2.6	3.4	3.5	3.9	4.2	6.1	4.8	3.3
Animal specialty	54,700	424,152	14,463	32,293	32,293	58,984	173,630	10.3	16.6	16.6	38.8	32.6	32.6	33.6	10.5
Farms not allocable	152,378	503,024	128,817	40,515	70,716	63,108	311,800	7.3	16.1	11.1	15.2	14.5	19.3	20.0	10.4
Farms, landlords only, total	360,610	2,618,643	181,650	236,187	82,645	46,319	1,413,052	5.1	6.0	9.3	6.8	25.3	21.3	6.1	23.4
Field crop	297,284	2,719,692	131,315	191,633	44,857	34,369	1,244,075	5.7	6.4	10.7	7.5	12.3	26.6	6.7	23.0
Fruit, tree nut, and vegetable	6,694	42,484	1,744	5,511	822	4,077	15,157	41.0	36.0	34.5	49.0	48.5	47.0	46.1	73.0
Horticultural specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	13,198	232,654	28,602	14,522	10,775	8,675	42,888	18.0	28.9	27.3	29.6	45.9	40.5	33.8	40.7
Animal specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms not allocable	43,369	222,371	21,172	23,844	26,098	1,799	112,070	13.5	17.0	27.3	21.1	75.0	35.2	18.7	50.1
Agricultural services	181,691	3,363,222	225,858	75,793	60,176	554,768	528,107	4.0	6.3	6.2	10.1	10.7	10.8	10.8	8.0
Veterinary services, except veterinary	14,871	972,960	42,913	22,308	14,990	164,851	144,947	11.2	11.7	12.7	12.7	20.8	20.8	16.1	39.0
Landscaping and horticultural services	75,668	1,791,721	72,403	32,164	11,137	225,972	278,914	5.7	14.3	19.4	19.3	20.1	18.7	8.7	22.0
Other agricultural services	21,363	761,074	40,957	11,311	11,968	95,972	80,705	12.6	14.3	15.0	19.3	17.8	26.6	15.2	23.4
Forestry	16,882	171,761	13,897	6,539	4,195	36,971	1,636	17.2	28.9	25.1	26.9	34.2	34.7	27.5	26.7
Fishing, hunting, and trapping	46,266	468,030	58,455	13,170	13,170	51,153	82,663	6.9	11.5	10.2	15.1	15.1	21.7	12.0	15.1
Mining	55,600	3,530,555	222,626	125,251	90,905	307,838	283,053	5.1	4.6	6.1	5.4	9.2	13.2	4.4	5.5
Metal mining	2,005	9,005	1,452	282	6,118	4,117	—7,489	25.5	40.1	30.7	45.5	(*)	(*)	48.7	58.0
Oil and gas extraction	48,759	2,910,213	167,827	109,129	75,683	207,721	171,568	18.0	23.1	25.4	29.7	10.3	17.0	17.0	24.9
Nonmetallic minerals, except fuels	4,134	276,769	23,750	9,146	4,216	48,150	22,735	18.0	23.1	25.4	29.7	10.3	17.0	17.0	24.9
Construction	892,244	31,012,890	1,086,405	589,448	397,369	5,670,784	4,388,896	1.0	2.4	3.8	3.8	4.4	3.6	2.2	5.9
General building contractors and operative builders	138,605	10,383,165	173,760	140,564	180,974	949,679	1,519,673	4.0	4.3	5.6	5.2	7.6	7.2	4.8	9.3
General building contractors	130,165	9,032,776	159,871	129,813	141,049	1,418,924	770,851	4.1	4.6	5.9	5.6	8.7	7.5	5.0	10.1
Operative builders	8,440	1,350,389	13,889	10,651	38,925	107,749	78,828	14.9	12.9	15.4	21.2	15.6	22.8	15.9	24.6
Heavy construction contractors	22,489	1,070,961	191,485	43,440	34,183	393,377	131,041	9.9	10.4	13.4	11.6	12.9	13.8	11.4	19.5
Heavy construction contractors	16,685	826,467	126,243	27,050	22,758	264,785	93,592	20.6	25.0	15.5	13.8	15.2	17.8	14.4	20.6
Heavy construction, except highway	1,804	1,339,487	68,242	16,390	11,425	288,592	38,458	13.0	13.0	15.5	13.8	15.2	17.8	14.4	20.6
Special trade contractors	682,455	17,712,819	690,289	388,090	164,895	3,565,653	3,197,564	1.9	3.1	4.7	5.1	6.0	4.6	2.6	8.8
Painting, heating, and air conditioning	73,617	3,369,867	89,370	68,799	23,359	605,643	466,335	5.8	7.4	9.2	8.9	10.9	10.1	7.3	24.2
Electrical, plumbing, and decorating	113,905	1,837,666	64,540	48,710	11,251	453,260	467,000	4.7	10.7	23.3	25.5	19.8	16.1	7.3	30.6
Masonry, stonework, tile setting, and plastering	57,307	1,852,956	50,508	49,586	17,614	616,246	538,469	6.2	9.3	11.8	12.7	21.8	12.9	8.1	28.3
Carpentering and flooring	204,165	2,629,058	71,796	33,728	16,765	369,559	809,967	3.7	6.3	7.5	15.1	12.8	11.2	5.0	23.3
Roofing and sheet metal work	37,089	1,033,112	33,001	20,747	5,661	182,893	194,159	8.3	11.2	14.1	15.9	18.2	16.0	10.8	29.5
Water well drilling	8,746	428,019	1,654	1,654	5,200	64,462	154,383	17.1	21.9	22.7	31.6	26.3	29.1	19.8	47.0
Miscellaneous special trade contractors	108,196	3,261,031	268,205	83,568	60,826	616,733	495,564	4.8	6.8	8.8	9.6	11.7	9.9	6.9	14.8
Contractors not allocable	48,695	1,045,945	42,871	17,754	17,337	193,081	210,612	7.3	11.4	12.4	15.7	15.4	18.6	10.2	21.5
Manufacturing	221,642	8,678,677	422,095	185,903	119,533	1,647,832	1,040,261	3.4	4.5	5.6	5.6	6.5	6.0	4.5	6.4
Food and kindred products	9,312	973,763	26,143	12,629	12,811	125,823	53,062	25.6	14.3	21.2	17.0	42.4	24.1	19.3	32.1
Textile mill products	2,120	1,281,839	2,693	2,004	(*)	(*)	(*)	31.2	48.2	42.5	49.6	(*)	(*)	(*)	50.0
Lumber and other textile products	1,089	313,494	4,273	10,185	3,343	130,270	24,965	26.9	20.7	25.8	30.3	25.9	24.3	26.0	24.3
Furniture and fixtures	5,567	273,471	5,866	6,781	4,551	58,164	186,807	20.2	30.4	25.2	33.4	47.7	32.4	31.4	52.3
Printing, publishing, and allied industries	38,932	1,315,376	49,718	28,759	16,324	245,115	195,961	7.9	10.9	12.7	14.1	18.3	15.7	10.8	19.8
Chemicals and allied products	1,481	75,553	(*)	(*)	(*)	8,987	(*)	4.2	(*)	(*)	(*)	(*)	(*)	(*)	48.8
Leather and leather products	12,094	332,702	1,640	8,554	6,281	52,582	26,606	12.6	20.7	27.7	25.9	27.7	26.0	25.3	28.6
Stone, clay, and glass products	13,800	332,322	19,961	8,554	6,281	52,582	26,606	12.6	20.7	27.7	25.9	27.7	26.0	25.3	28.6
Primary metal industries	2,675	245,775	7,534	4,702	921	41,811	28,192	29.5	32.8	35.0	35.5	40.4	40.8	32.7	63.8

Footnotes at end of table

Business Returns/1975 • Sole Proprietorships

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Businesses with and without net income							Coefficient of variation (percent)									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Manufacturing—Continued	Number of businesses	Business receipts	Deduction	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit		
	8,545	448,648	15,270	11,139	4,227	101,413	74,562	160	185	206	206	377	232	178			
	24,737	1,143,588	54,349	24,014	13,521	254,688	221,995	9,616	120	132	162	198	164	112	349		
	6,014	201,212	5,463	3,966	4,070	28,441	26,487	186	260	254	363	303	316	296			
	20,712	1,056,165	10,715	7,516	10,163	126,111	115,598	1,011	133	149	157	223	167	125	226		
	32,201	906,712	31,927	16,516	10,711	130,889	150,688	411	386	407	520	(*)	(*)	550	620		
	2,501	39,759	31,962	140	(*)	(*)	3,565										
	355,255	10,008,997	1,017,582	361,422	252,006	1,288,585	1,260,800	2,610	3,510	4,310	4,810	5,810	6,510	7,310	7,310		
	52,242	562,200	48,620	18,093	12,656	89,845	143,018	67	119	142	188	174	290	94	282		
	33,067	311,620	42,660	11,072	6,529	42,665	69,985	84	168	175	271	174	280	94	282		
Transportation, communication, electric, gas and sanitary services	19,175	250,580	26,618	7,021	6,129	47,180	73,033	111	168	216	261	261	178	146	477		
	8,132	81,132	8,132	3,132	2,132	106,361	96,229	3	4	4	4	4	4	4	8		
	25,192	81,132	8,132	3,132	2,132	106,361	96,229	3	4	4	4	4	4	4	8		
	2,969	315,565	11,352	6,946	2,450	40,161	24,626	275	245	339	407	283	371	245	455		
	8,701	194,974	22,088	5,064	9,001	14,589	26,094	150	224	132	416	282	352	256	210		
	5,799	81,161	12,725	3,801	1,751	11,619	—5,197	176	235	193	307	199	307	346	195		
	11,216	836,031	13,762	8,727	3,121	70,528	47,913	136	141	173	250	366	266	198	324		
	8,024	4,760,089	4,614	4,206	7,533	49,550	27,610	157	236	264	261	(*)	754	455	627		
	1,259	90,910	7,513	3,699	(*)	12,840	9,051	445	326	547	495	(*)	590	429	702		
	1,933	69,032	1,635	822	(*)	8,338	2,899	339	254	490	539	(*)	590	429	702		
Wholesale and retail trade	3,697	130,962	5,432	3,627	1,665	29,893	27,660	257	319	302	393	361	437	336	468		
	2,465	53,105	2,507	1,288	990	4,077	7,053	319	576	326	424	673	305	576	278		
	16,973	237,035	25,162	6,843	4,584	41,683	46,990	118	202	198	236	305	293	202	278		
	2,192,218	146,327,660	1,946,570	2,538,745	960,110	10,603,690	9,850,533	0,911	1,111	1,711	1,811	2,511	1,811	1,311	2,911		
	336,268	33,339,345	391,551	299,705	184,280	1,328,085	2,860,672	25	22	43	48	62	42	29	73		
	18,688	2,122,414	33,589	20,089	17,693	122,161	172,282	106	98	257	188	202	147	113	263		
	7,689	741,390	15,784	9,090	4,901	59,025	66,812	161	153	247	235	198	223	179	393		
	8,728	2,685,871	16,787	4,265	2,685	42,092	61,768	161	153	247	235	198	223	179	393		
	7,851	538,961	17,425	8,123	4,692	64,622	83,619	166	184	234	342	317	268	178	444		
	7,787	1,916,925	17,426	17,091	14,994	106,113	112,703	147	184	128	126	157	124	128	497		
Food stores	26,254	1,893,628	34,136	21,383	17,729	137,660	282,770	92	99	194	152	311	178	92	218		
	15,743	881,808	10,139	7,526	2,316	62,436	165,028	119	132	194	230	270	321	153	321		
	15,743	881,808	10,139	7,526	2,316	62,436	165,028	119	132	194	230	270	321	153	321		
	37,044	6,549,039	58,566	43,914	19,219	220,624	313,689	73	77	57	146	126	90	219	219		
	11,999	4,981,767	31,075	10,020	19,187	50,040	55,524	125	37	106	88	113	80	111	201		
	16,121	3,912,944	101,659	113,715	41,808	301,290	574,965	52	47	85	85	78	76	66	153		
	52,928	1,095,633	20,677	4,945	7,246	16,463	427,672	65	81	164	133	335	213	78	237		
	1,765,314	112,452,895	1,505,378	2,201,961	756,157	9,135,842	6,724,552	1,010	1,310	1,910	2,010	2,710	1,910	1,610	3,310		
	56,400	4,861,220	86,634	99,028	71,523	402,287	372,855	61	66	97	90	122	88	75	182		
	14,897	1,619,457	34,446	33,796	22,352	167,550	110,161	116	115	183	166	247	247	129	296		
Retail trade	22,448	1,904,399	21,910	38,448	18,429	135,088	214,224	98	105	126	134	194	136	113	402		
	14,852	1,500,952	17,072	12,998	6,590	64,932	31,258	127	183	208	196	314	234	179	470		
	4,403	786,402	13,206	14,155	24,132	34,711	17,132	210	167	248	271	216	187	212	470		
	32,964	2,686,621	28,664	45,620	19,256	144,705	171,050	82	91	111	115	159	125	108	204		
	9,060	814,538	8,994	11,774	6,269	64,826	61,501	151	174	193	202	259	204	204	336		
	23,904	1,872,083	19,670	33,946	12,987	79,679	109,549	98	106	136	139	199	155	123	256		
	176,195	21,632,420	221,650	306,949	94,500	1,241,842	991,989	35	32	46	45	67	50	42	109	99	
	125,852	17,774,918	149,129	243,594	69,018	830,562	704,982	41	35	46	50	65	46	46	119	99	
	11,277	1,345,685	16,294	14,668	4,495	90,172	70,523	137	144	172	199	289	178	168	379	548	
	6,771	546,371	8,229	4,427	4,650	13,434	34,832	166	206	260	227	410	264	223	556	595	
Other food stores	14,565	1,017,863	27,319	28,303	8,314	244,305	120,565	130	150	181	177	364	184	150	503	503	
	10,962	730,902	16,706	10,811	5,616	50,999	44,436	137	175	245	245	339	239	238	478	478	
	252,864	37,498,034	275,070	544,658	183,707	2,355,166	1,655,803	29	26	39	43	52	35	33	89	89	
	11,315	1,131,315	12,017	35,131	10,131	48,682	17,862	160	160	150	167	153	163	109	188	188	
	24,312	2,495,482	37,769	45,152	30,088	246,195	190,229	95	99	119	131	153	128	117	331	331	
	161,559	26,130,458	182,964	408,227	1,702,999	1,207,999	45,617	37	33	48	52	72	72	40	125	125	
	17,806	1,430,536	21,542	25,905	26,818	85,617	45,617	109	124	147	189	186	186	168	254	254	
	Automotive dealers and service stations	252,864	37,498,034	275,070	544,658	183,707	2,355,166	1,655,803	29	26	39	43	52	35	33	89	89
	New and used car dealers	11,315	1,131,315	12,017	35,131	10,131	48,682	17,862	160	160	150	167	153	163	109	188	188
	Used car dealers	24,312	2,495,482	37,769	45,152	30,088	246,195	190,229	95	99	119	131	153	128	117	331	331
Auto and home supply stores	161,559	26,130,458	182,964	408,227	1,702,999	1,207,999	45,617	37	33	48	52	72	72	40	125	125	
Gasoline service stations	17,806	1,430,536	21,542	25,905	26,818	85,617	45,617	109	124	147	189	186	186	168	254	254	
Other aircraft, marine and automotive dealers																	

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
Wholesale and retail trade—Continued															
Retail trade—Continued															
Appliances	61,505	3,870,729	51,830	82,644	35,033	380,672	365,657	5,010	7,2	10.8	9.6	13.3	8.2	1.1	14.2
Men's and boys clothing and furnishings stores	5,265	1,837,066	5,527	12,655	5,745	74,199	68,793	15.0	18.9	30.0	25.6	35.6	15.2	45.7	45.7
Women's ready-to-wear stores	14,640	2,000,899	17,866	26,773	8,642	113,306	101,444	11.6	44.3	18.7	16.0	22.9	15.2	15.1	29.6
Women's accessory and specialty stores	4,174	65,558	662	653	(*)	(*)	(*)	23.0	44.3	42.6	51.2	42.6	21.0	56.4	41.3
Family clothing stores	11,404	624,119	7,443	11,049	5,624	50,963	55,468	17.3	17.3	19.6	27.6	32.8	21.0	18.6	27.1
Family clothing stores	3,617	103,667	9,353	16,486	10,336	17,619	27,618	14.0	17.3	22.8	27.6	27.9	21.0	16.0	49.4
Furners and fur shops	15,163	585,384	11,032	16,261	4,470	55,890	61,624	12.3	15.4	29.8	21.7	30.1	21.1	17.6	27.5
Other apparel and accessory stores	100,688	6,596,420	98,111	140,907	62,803	682,953	518,375	4.8	5.8	7.1	8.4	9.6	8.5	6.5	15.9
Furniture and home furnishings stores	28,030	2,426,819	22,091	32,816	13,767	240,441	192,668	8.8	10.2	12.7	14.5	15.0	15.0	11.2	22.3
Home furnishings, except appliances	3,323	1,040,461	22,091	32,816	13,767	240,441	192,668	8.8	10.2	12.7	14.5	15.0	15.0	11.2	22.3
Household appliance stores	9,679	933,652	13,064	21,304	11,842	72,420	68,756	14.9	16.1	19.7	23.0	23.7	20.2	18.5	41.1
Radio, television, and music stores	32,356	1,959,338	28,206	45,122	16,500	208,906	130,315	8.6	10.3	10.3	15.2	16.6	16.4	12.4	27.3
Eating and drinking places	265,319	15,489,698	497,553	625,460	149,151	2,647,723	1,052,745	2.9	3.6	4.4	4.4	6.3	4.4	4.2	7.7
Exotic restaurants	16,869	1,511,598	207,522	281,322	103,512	2,647,723	1,052,745	2.9	3.6	4.4	4.4	6.3	4.4	4.2	7.7
Drinking places	80,919	3,968,992	104,901	188,847	41,947	488,227	292,589	5.5	6.6	8.2	7.6	11.6	9.8	8.0	15.2
Miscellaneous retail stores	801,212	19,479,981	334,380	352,329	138,050	1,269,943	1,568,512	1.6	3.2	4.2	4.2	6.4	4.8	3.4	4.8
Drug stores and proprietary stores	19,048	2,907,769	33,380	56,022	16,530	306,656	298,123	9.8	9.4	13.2	11.6	17.7	11.0	10.0	36.8
Hardware stores	2,000	1,040,461	22,091	32,816	13,767	240,441	192,668	8.8	10.2	12.7	14.5	15.0	15.0	11.2	22.3
Used merchandise stores	67,481	1,182,240	30,679	21,173	10,142	71,124	85,253	5.8	10.6	11.5	13.3	17.1	21.5	12.3	11.5
Sporting goods and bicycle shops	31,305	1,290,366	20,246	25,173	13,922	64,507	88,133	8.5	12.1	14.9	19.5	20.1	17.4	13.4	19.6
Book stores	7,560	220,339	2,463	3,889	2,145	11,143	14,966	16.8	32.9	44.1	35.7	61.9	36.9	32.8	32.0
Stationery stores	3,721	278,488	3,159	3,231	2,095	21,985	36,011	26.7	39.1	39.0	36.7	44.0	34.2	39.5	55.0
Jewelry stores	20,244	920,190	11,288	18,383	4,482	68,206	127,569	12.4	13.9	17.6	19.2	24.6	17.2	11.9	31.4
Hobby, toy and game shops	15,055	122,272	4,243	1,601	874	7,970	5,207	12.3	25.6	23.7	25.4	33.7	38.5	38.0	32.0
Camera and photographic supply stores	2,704	309,414	2,765	3,935	959	16,729	38,117	28.8	29.3	32.3	29.9	37.2	41.3	21.2	26.1
Gift, novelty, and souvenir shops	36,739	937,357	22,009	20,693	7,493	70,565	37,471	7.9	11.8	13.7	15.8	19.5	16.6	15.7	21.0
Luggage and leather goods stores	2,631	26,320	1,060	1,029	(*)	(*)	(*)	28.1	34.7	71.4	50.2	(*)	(*)	48.3	64.6
Sewing, needlework, and piece goods stores	13,572	408,195	5,354	12,206	3,520	33,434	15,572	13.2	19.3	25.0	25.3	43.7	22.5	20.4	31.3
Mail order houses	14,412	162,612	5,114	3,191	6,832	20,471	17,118	12.7	22.0	27.4	37.5	64.5	32.6	27.5	28.7
Merchandising machine operators	18,384	401,609	33,221	9,380	4,205	17,317	13,617	11.3	21.4	21.8	29.9	37.2	41.3	21.2	26.1
Direct selling organizations	406,469	2,255,985	33,830	16,114	9,661	70,565	223,976	2.4	6.7	8.6	11.0	13.6	26.1	7.1	6.2
Fuel and ice dealers	10,222	1,073,490	24,286	15,669	7,421	62,838	67,140	14.9	15.0	20.9	21.6	26.6	20.0	17.0	35.7
Florists	28,170	1,192,971	30,667	35,712	14,404	179,420	88,321	9.4	13.4	15.0	15.9	22.1	17.0	15.3	15.3
Gigar stores and stands	3,199	159,649	741	965	(*)	5,085	16,891	28.2	36.1	45.9	52.9	(*)	75.0	35.6	58.1
Other miscellaneous retail stores	76,065	2,260,004	48,766	32,839	14,723	155,179	232,637	13.1	8.6	10.3	12.3	14.4	13.1	14.0	14.0
Retail trade not allocable	17,655	1,040,461	22,091	32,816	13,767	240,441	192,668	8.8	10.2	12.7	14.5	15.0	15.0	11.2	22.3
Wholesale and retail trade not allocable	91,636	2,536,420	49,641	37,079	16,674	139,163	274,309	5.2	7.8	12.3	16.6	15.3	15.4	8.6	12.1
Finance, insurance, and real estate	743,906	12,137,847	539,239	683,618	683,618	687,597	3,761,853	1.6	2.7	4.5	6.1	5.1	5.6	2.4	4.3
Finance	24,992	380,704	26,156	19,730	49,976	33,537	158,993	8.9	11.0	11.0	44.9	22.1	28.9	18.4	11.3
Banking and miscellaneous finance	1,598	107,524	2,262	3,926	3,041	33,537	38,721	38.7	27.5	43.3	50.3	50.3	85.9	48.1	29.8
Credit agencies other than banks	3,996	128,450	2,111	1,227	13,042	10,603	20,841	20.9	35.6	34.7	38.0	28.8	49.7	25.7	14.9
Security, commodity brokers, and services	19,398	547,730	22,782	17,577	33,289	16,743	125,370	9.9	12.2	51.4	53.6	30.5	36.0	11.7	14.3
Security brokers and dealers, except commodity contracts brokers	10,588	252,816	6,170	2,118	10,688	5,974	68,659	14.0	12.7	29.1	30.8	40.9	40.5	17.0	23.8
Commodity contracts brokers and services	8,810	294,914	16,612	15,459	22,601	10,769	56,711	13.9	19.8	69.6	60.8	40.6	51.3	16.0	17.3
Insurance agents, brokers, and service	218,125	4,364,486	82,766	38,483	45,832	357,592	1,814,421	3.3	4.6	6.7	8.3	12.9	8.1	4.0	11.2
Real estate	500,789	6,999,657	420,318	239,659	573,610	276,448	1,789,729	2.2	3.5	4.8	6.3	5.5	8.1	3.2	5.0
Operators and lessors of buildings	29,684	905,811	184,630	247,980	247,980	49,110	48,875	14.1	9.0	8.5	11.1	8.9	14.4	14.4	8.1
Lessors other than buildings	34,817	82,868	27,500	18,398	24,394	19,110	34,524	13.1	16.7	20.0	23.3	23.6	55.7	21.2	28.5
Real estate agents, brokers, and managers	405,212	4,943,161	175,320	83,254	188,734	151,626	1,750,008	2.3	4.0	5.1	8.2	8.7	10.0	3.5	6.3
Real estate companies	1,891	45,278	(*)	(*)	(*)	(*)	(*)	34.3	54.6	(*)	(*)	(*)	(*)	33.5	49.8
Subsidiaries, except cemeteries	3,911	51,141	21,477	30,369	30,369	27,367	20,200	48.7	59.8	25.5	7.7	15.5	38.6	51.3	70.1
Cemetery subdividers and developers	876	21,461	(*)	(*)	(*)	(*)	(*)	48.7	59.8	25.5	7.7	15.5	38.6	51.3	70.1
Combined real estate insurance, loans law offices	19,588	473,658	14,681	7,588	19,840	34,185	123,633	10.6	16.7	16.8	22.9	26.2	26.8	13.6	29.2

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Coefficient of variation (percent)	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Services	3,034,056	55,997,016	2,409,877	1,237,313	822,358	9,172,027	19,385,342	0.7	1.3	2.0	2.3	4.0	2.4	1.1	2.9	
Hotels and other lodging places	80,724	2,288,480	319,320	166,570	222,522	279,480	57,694	5.9	7.4	1.2	8.9	9.7	9.8	9.4	9.7	
Hotels	6,759	210,757	21,785	18,387	18,942	18,942	18,942	17.6	15.2	1.5	19.2	12.3	12.3	12.3	12.3	
Motels, motor hotels, and tourist courts	3,064	367,641	52,843	26,946	15,942	24,000	5,116	19.6	12.0	1.2	15.0	15.0	15.0	15.0	15.0	
Travelling agencies and travel services	4,707	1,481,130	226,561	103,382	158,942	240,000	61,136	22.6	35.2	35.2	28.2	29.6	44.2	48.7	36.7	
Travelling parks and camp sites	13,934	316,946	52,883	25,230	29,499	10,038	20,165	13.3	23.1	21.2	33.3	23.1	37.3	27.1	26.2	
Other lodging places	16,484	266,950	23,851	12,893	11,997	11,997	19,381	16.7	23.7	19.3	31.0	36.9	37.1	27.1	26.2	
Personal services	556,226	6,876,074	363,124	201,689	56,753	1,370,124	1,659,480	2.0	3.8	4.9	5.0	8.8	6.7	3.2	8.4	
Dressmaking, hairdressing, and dry cleaning	52,283	1,117,264	57,832	27,967	25,944	70,464	49,589	6.6	11.5	12.5	12.3	16.0	16.0	15.1	18.2	
Other laundry, cleaning, and garment services	32,844	1,117,264	57,832	27,967	25,944	70,464	49,589	6.6	11.5	12.5	12.3	16.0	16.0	15.1	18.2	
Photographic studios, portrait	32,844	1,117,264	57,832	27,967	25,944	70,464	49,589	6.6	11.5	12.5	12.3	16.0	16.0	15.1	18.2	
Beauty shops	222,409	2,463,107	88,046	42,000	50,163	684,160	625,632	3.3	6.1	7.1	10.2	12.3	42.9	18.8	18.8	
Barber shops	91,820	1,451,183	18,599	9,594	11,566	15,566	15,566	13.7	20.1	21.7	22.7	15.3	37.0	7.9	36.9	
Shoe repair and shoe shine	10,027	611,633	39,677	18,783	16,629	50,067	115,816	14.8	15.1	17.0	16.6	35.4	22.6	14.3	47.3	
Furniture repair and refinishing	10,027	611,633	39,677	18,783	16,629	50,067	115,816	14.8	15.1	17.0	16.6	35.4	22.6	14.3	47.3	
Furniture repair and refinishing	10,027	611,633	39,677	18,783	16,629	50,067	115,816	14.8	15.1	17.0	16.6	35.4	22.6	14.3	47.3	
Miscellaneous personal services	146,451	551,120	23,144	7,094	7,094	68,907	197,767	4.1	9.2	13.1	21.1	28.7	28.7	8.7	55.4	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
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Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
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Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,730,258	366,189	198,965	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2	
Business services	562,049	6,														

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Businesses with net income										Coefficient of variation (percent)			
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(14)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All industries	7,345,833	290,787,924	10,495,313	5,700,240	4,055,932	27,299,783	57,272,242	0.6	0.7	1.8	1.2	2.3	1.3	0.7
All nonfarm industries	5,734,192	240,794,707	5,879,025	4,384,270	2,092,159	24,573,386	45,824,890	0.4	0.7	1.3	1.3	2.0	1.3	0.6
Agriculture, forestry and fishing	1,799,665	53,412,820	4,987,708	1,405,758	2,010,256	3,280,193	12,555,439	2.2	2.5	3.0	3.2	4.3	5.1	2.3
Farms total	1,651,641	49,913,717	4,815,688	1,331,970	1,963,773	2,758,414	11,647,353	2.4	2.7	3.1	3.4	4.4	5.7	2.4
Field crop	930,395	24,181,709	2,664,432	740,877	1,006,735	1,720,523	7,240,523	3.4	3.6	4.0	4.3	5.1	6.3	3.1
Fruit, tree nut, and vegetable	73,485	3,092,386	219,474	110,803	80,985	520,608	600,469	11.2	13.2	15.9	13.8	18.2	16.0	11.2
Horticultural specialty	7,698	3,028,453	15,274	7,197	5,667	48,129	54,761	33.7	25.7	31.9	27.5	36.6	28.2	25.0
Livestock	573,267	1,863,995	439,516	94,872	94,872	3,468,017	3,468,017	4.2	4.2	5.2	5.5	6.8	6.1	4.5
Animal specialty	1,658,262	1,658,262	1,658,262	1,658,262	1,658,262	1,658,262	1,658,262	3.4	4.4	4.4	4.4	5.2	5.2	3.8
Farms not allocable	58,915	553,328	32,865	26,409	8,466	23,211	242,166	12.1	14.4	20.9	19.0	21.5	28.8	13.8
Farms operators only total	1,336,998	47,291,260	4,684,646	1,327,343	1,927,716	2,896,588	10,121,558	2.6	2.8	3.1	3.7	4.4	5.8	2.6
Field crop	663,572	21,928,877	2,561,894	570,565	977,741	1,301,870	5,943,040	3.7	3.9	4.1	5.3	6.2	8.5	3.4
Fruit, tree nut, and vegetable	67,513	2,613,311	210,515	109,595	80,662	548,342	613,342	11.5	13.5	15.4	13.5	18.3	16.0	11.5
Horticultural specialty	7,698	3,028,453	15,274	7,197	5,667	48,129	54,761	33.7	25.7	31.9	27.5	36.6	28.2	25.0
Livestock	564,262	21,369,940	1,846,260	427,369	845,270	789,207	3,407,232	4.2	4.2	5.2	5.5	6.8	6.1	4.5
Animal specialty	7,881	241,302	7,168	7,168	7,168	29,246	29,246	31.4	44.4	57.0	75.4	75.2	63.3	33.6
Farms not allocable	24,634	345,157	22,948	6,968	5,328	27,994	90,724	18.2	29.5	27.7	22.5	25.5	29.9	20.0
Farms landlords only total	314,643	2,681,957	131,042	204,627	36,057	29,826	1,525,796	5.5	6.2	10.7	7.1	13.0	16.2	6.1
Field crop	266,823	2,252,532	102,738	170,312	26,994	23,237	1,207,483	6.6	6.6	12.0	7.6	14.0	17.7	6.7
Fruit, tree nut, and vegetable	4,534	34,655	2,747	1,300	323	(*)	19,092	51.4	40.2	38.1	49.3	50.2	(*)	46.1
Horticultural specialty	9,005	185,959	17,235	12,127	3,602	5,106	60,785	21.7	34.2	36.6	35.0	54.5	49.3	33.8
Animal specialty	34,281	208,771	9,939	19,441	3,138	1,217	148,436	16.2	17.9	26.7	24.6	38.7	42.2	18.7
Farms not allocable	108,767	2,956,960	135,283	64,867	43,439	500,593	766,362	4.9	6.9	8.0	11.5	13.3	17.7	6.0
Forestry services	14,105	966,411	42,233	22,660	24,583	164,827	309,787	11.5	11.5	14.8	15.6	20.8	17.4	10.7
Fur and feather processing	3,153	1,000,000	3,153	3,153	3,153	3,153	3,153	12.9	12.9	23.3	24.6	29.9	18.2	14.4
Landscape and horticultural services	62,408	1,135,342	58,125	30,720	9,289	228,951	228,951	18.2	16.1	15.7	23.4	20.2	34.8	15.2
Other agricultural services	15,653	587,165	25,151	6,502	7,657	65,631	101,678	15.4	16.1	15.7	23.4	20.2	34.8	15.2
Forestry	10,911	83,968	5,509	2,668	1,704	14,270	18,960	24.1	27.5	34.4	40.4	68.4	40.3	27.5
Fishing, hunting and trapping	28,346	389,755	31,228	6,253	7,340	38,916	122,765	9.0	13.0	13.8	20.2	23.9	20.2	12.0
Mining	35,289	2,758,239	150,897	96,512	41,175	241,061	654,827	6.4	5.5	8.1	6.6	13.3	18.5	4.4
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonmetallic minerals except fuels	33,237	2,687,199	15,495	4,628	2,651	35,423	33,000	27.8	15.2	13.6	14.1	19.9	17.3	11.3
Oil and gas extraction	2,424	227,414	11,366	8,233	2,771	39,950	32,471	23.8	25.7	30.8	32.6	31.6	32.9	25.1
Construction	758,346	26,991,317	863,191	494,757	280,210	4,715,062	4,994,675	1.7	2.5	4.3	4.2	4.9	3.8	2.2
General building contractors and operative builders	110,219	8,555,438	130,877	111,299	110,276	1,215,499	1,953,794	4.5	4.7	6.5	7.0	8.7	7.7	4.8
General building contractors	103,182	7,446,983	120,275	101,858	83,661	1,134,327	1,950,359	4.2	4.0	6.0	6.5	7.3	9.7	5.0
Operative builders	7,037	1,118,455	10,602	9,441	26,615	81,172	102,404	16.2	14.2	18.4	23.8	19.5	24.1	15.9
Heavy construction contractors	17,333	1,508,744	149,112	33,035	26,474	294,447	177,544	11.3	11.6	15.9	13.5	15.5	16.1	11.4
Heavy construction contractors	13,158	1,022,832	99,283	21,437	17,671	82,742	47,877	23.6	19.3	30.1	24.6	28.5	22.6	20.2
Heavy construction except highway	4,175	485,912	49,829	11,600	8,843	211,705	129,667	12.9	14.5	19.4	15.9	18.3	20.8	13.7
Special trade contractors	588,470	15,947,561	335,590	119,754	3,031,825	3,438,181	3,438,181	2.0	3.2	4.8	5.6	6.3	4.8	2.6
Plumbing, heating and air conditioning	61,457	3,055,723	76,004	62,093	528,027	506,981	506,981	6.3	7.7	9.6	9.4	11.8	10.7	7.3
Electrical, electronic, and communications	102,427	1,670,386	24,336	44,685	9,051	389,722	490,362	5.0	11.4	28.8	28.1	22.9	17.8	7.3
Painting, paper hanging and decorating	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Masonry stonework, tile setting and plastering	57,724	1,913,231	46,153	38,155	9,023	468,078	585,621	6.7	9.1	10.7	12.7	20.4	13.3	8.1
Carpentering and flooring	188,423	2,492,341	62,204	30,935	13,492	324,233	837,577	3.8	6.5	7.6	16.1	13.4	11.7	5.0
Concrete and masonry	33,048	1,036,049	30,228	19,453	5,038	167,509	200,552	8.7	10.8	14.9	16.7	19.8	16.7	10.8
Water well drilling	7,727	412,077	22,523	9,626	4,321	58,531	68,693	17.9	22.5	32.8	32.8	30.1	19.8	19.8
Miscellaneous special trade contractors	82,536	2,824,629	188,015	69,451	41,514	532,283	589,776	5.8	7.4	9.0	9.6	12.6	10.8	6.9
Contractors not allocable	42,324	969,574	34,487	14,833	11,706	173,491	229,196	7.9	12.1	13.7	17.9	18.7	20.1	10.2
Manufacturing	153,790	7,572,296	328,866	155,491	86,027	1,395,272	1,354,477	4.0	4.8	6.6	6.2	9.1	8.4	4.5
Food and kindred products	5,672	855,829	18,603	11,003	5,443	109,542	64,748	19.5	15.7	26.0	19.1	24.8	27.1	19.3
Textile mill products	1,816	2,261,562	2,673	2,004	(*)	(*)	14,982	34.0	48.3	42.8	49.6	(*)	(*)	35.0
Chemical and allied products	41,922	1,717,652	3,965	969	3,969	93,608	33,554	25.4	22.8	32.0	25.4	32.0	25.4	25.4
Lumber and wood products except furniture	41,993	1,717,652	14,927	3,186	3,186	3,186	3,186	28.3	30.5	31.8	31.8	31.8	31.8	28.3
Furniture and fixtures	3,952	200,195	4,761	5,192	3,616	43,601	24,819	24.3	30.2	29.2	38.6	56.3	36.7	31.4
Printing, publishing and allied industries	29,347	1,191,645	40,450	25,057	10,422	216,705	224,262	9.0	11.5	14.5	15.3	19.3	17.1	10.8
Leather and leather products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay and glass products	6,930	294,862	14,659	6,791	4,645	41,390	36,324	1.3	22.7	24.2	28.7	30.1	26.6	25.3
Primary metal industries	2,088	240,549	7,030	4,206	900	41,277	29,731	32.5	33.5	36.9	38.3	41.3	41.3	32.7

Footnotes at end of table

Business Returns/1975 • Sole Proprietorships

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

Industry	Businesses with net income										Coefficient of variation (percent)			
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Manufacturing—Continued														
Fabricated metal products	5,459	405,816	12,034	9,465	3,293	80,051	30,249	18.2	19.7	23.0	20.1	46.3	24.3	17.8
Machinery, except electrical	3,268	194,921	4,024	3,722	3,914	27,793	31,135	24.4	26.8	32.6	38.6	39.8	32.4	29.6
Electrical and electronic equipment	1,972	178,365	3,731	3,722	(*)	29,444	33,771	33.7	37.6	49.9	47.0	(*)	42.7	34.5
Transportation equipment	21,508	825,500	24,277	14,541	9,607	112,984	174,565	10.1	14.5	17.7	17.1	(*)	24.2	12.5
Other manufacturing industries	1,675	37,866	649	(*)	(*)	(*)	5,246	55.9	40.3	44.3	(*)	(*)	(*)	55.0
Manufacturing not allocable														
Transportation, communication, electric, gas, and sanitary services	266,350	8,104,763	658,642	264,037	164,056	965,555	1,588,441	3.1	3.9	4.9	5.3	6.6	7.4	3.9
Local and interurban passenger transit	45,384	503,816	40,836	15,271	9,670	78,622	157,535	7.3	12.7	15.5	19.5	17.4	22.2	8.4
Trucking and warehousing	17,492	2,576,518	22,576	6,640	3,387	36,637	43,730	11.7	17.4	22.9	24.2	25.4	30.7	14.6
Trucking and warehousing	1,972	190,894	3,731	227,715	143,852	759,384	1,220,500	3.7	4.5	5.4	5.9	7.3	6.3	4.6
Trucking local and long distance	188,665	6,173,586	571,964	221,726	141,778	723,516	1,194,164	8.5	4.5	5.5	4.3	7.4	7.4	4.6
Public warehousing and trucking terminals	2,289	292,548	1,674	5,989	1,674	35,868	35,336	30.7	26.2	38.8	43.0	33.8	41.0	24.5
Water transportation	4,418	142,836	5,544	2,111	1,508	6,371	59,865	21.4	27.2	29.0	53.9	30.1	37.0	25.6
Air transportation	2,775	47,680	4,138	2,901	1,157	6,190	8,059	26.0	30.7	38.0	32.8	36.1	39.9	34.6
Transportation services	7,208	536,808	6,633	7,526	2,168	62,559	61,073	17.0	15.3	43.3	28.4	47.9	29.5	19.8
Passenger transportation arrangement	5,433	393,577	2,248	3,316	359	41,535	46,707	19.4	17.9	27.9	27.5	11.6	37.0	45.5
Freight transportation arrangement	1,775	54,231	(*)	3,210	(*)	21,024	15,368	15.1	18.5	(*)	59.5	(*)	37.0	45.5
Other transportation services	1,374	61,650	(*)	1,733	(*)	8,186	4,044	41.3	28.5	(*)	59.5	(*)	50.0	42.9
Communication	2,682	127,184	4,621	3,406	1,217	26,381	30,721	30.2	32.8	34.8	41.7	44.6	46.0	33.6
Electric and gas services	1,929	1,369	1,747	746	(*)	3,474	1,542	38.1	38.8	40.9	29.0	(*)	34.4	30.2
Sanitary services	11,960	227,936	6,411	6,411	3,642	40,374	52,146	15.1	21.0	22.9	23.8	(*)	30.0	20.2
Wholesale and retail trade	1,486,025	130,224,922	1,508,364	2,107,431	722,446	6,855,516	11,653,650	1.1	1.2	1.9	2.0	2.8	1.9	1.6
Wholesale trade	262,656	30,003,970	321,798	273,547	145,902	1,180,725	3,126,005	2.8	2.3	4.6	5.1	7.2	4.6	2.8
Miscellaneous merchandise	14,663	1,598,896	18,715	18,715	13,977	52,441	64,846	14.1	16.1	26.6	24.7	19.2	15.6	11.3
Food, kindred, and kindred products	5,538	480,054	6,626	3,709	2,642	20,414	28,462	18.6	20.5	25.8	20.0	34.5	23.0	17.9
Hardware, plumbing, and heating equipment	6,679	1,762,280	15,617	14,397	4,035	38,107	66,745	18.8	20.5	25.4	37.0	34.5	23.0	18.6
Farm machinery and equipment	22,181	1,828,153	30,350	20,643	25,744	133,726	209,632	10.2	10.2	21.4	15.7	33.5	18.3	9.2
Other machinery, equipment, and supplies	40,402	2,661,131	30,197	23,191	12,998	108,722	147,835	7.4	7.6	12.3	16.3	16.5	14.8	7.8
Drugs, chemicals, and allied products	7,725	397,673	4,701	1,905	1,370	6,688	57,299	17.9	21.2	31.8	27.1	38.5	34.6	18.1
Apparel, piece goods and notions	12,094	806,321	8,584	7,258	1,884	59,512	196,985	13.5	13.6	21.0	33.2	30.5	33.5	19.3
Groceries and related products	32,293	6,073,813	51,402	40,499	15,821	204,417	328,770	7.9	5.9	12.9	15.7	12.4	9.5	9.5
Farm product raw materials	6,573	3,964,154	19,688	6,833	11,616	36,958	94,505	15.7	13.1	13.1	9.2	12.8	8.8	11.1
Alcoholic beverages	2,426	762,607	5,467	9,070	2,837	37,622	51,849	14.0	13.5	14.0	16.0	21.6	13.4	16.1
Other nondurable goods	57,896	7,136,126	84,299	106,724	32,107	257,447	650,020	6.0	9.0	7.0	9.0	8.0	8.0	6.6
Wholesalers not allocable	41,906	1,033,504	14,358	4,179	4,413	14,526	45,351	7.2	8.4	18.0	14.4	20.6	23.1	7.8
Retail trade	1,165,993	98,226,476	1,153,815	1,805,824	565,153	7,662,768	8,173,192	1.3	1.4	2.1	2.2	3.1	2.1	1.6
Building materials, hardware, garden supply and mobile home dealers	41,051	4,138,262	65,130	81,685	53,802	331,990	440,125	7.1	7.0	10.5	9.8	14.5	9.9	7.5
Building materials and supply stores	10,938	1,375,866	23,748	26,284	15,380	137,172	172,637	13.2	12.4	19.6	18.1	30.5	14.1	12.3
Hardware stores	18,552	1,739,485	17,852	17,445	17,445	122,594	228,536	16.1	20.2	25.5	23.3	28.8	27.6	19.6
Retail hardware and garden supply stores	8,668	1,023,911	13,530	10,107	16,507	24,648	34,205	26.8	19.2	31.7	32.2	48.1	20.7	21.2
Mobile home dealers	3,074	570,515	9,199	10,107	16,507	24,648	34,205	26.8	19.2	31.7	32.2	48.1	20.7	21.2
General merchandise stores	25,031	2,373,904	25,751	38,443	14,887	127,638	191,547	9.4	9.6	12.1	12.9	18.2	13.7	10.8
Dry goods stores	6,300	1,471,509	8,240	9,853	5,170	56,399	69,817	17.8	16.4	20.1	22.2	22.9	16.9	12.3
Other general merchandise stores	18,731	1,632,395	17,511	28,590	9,717	70,839	121,300	11.1	11.4	14.9	15.6	22.9	16.9	12.3
Food stores	140,727	19,190,220	183,021	266,948	72,682	1,079,703	1,126,744	3.9	3.5	5.1	4.9	7.5	5.3	4.2
Grocery stores	98,208	15,686,013	120,485	209,799	51,244	712,980	866,497	4.6	3.8	4.9	4.5	6.9	4.6	4.6
Meat and fish markets and freezer provisions	3,511	2,716,572	14,070	13,679	4,275	61,449	78,457	18.0	24.9	38.6	20.9	44.6	28.2	23.3
Candy, nut, and confectionery stores	5,666	1,769,868	3,012	2,454	3,225	6,640	15,989	20.5	37.6	40.9	30.6	(*)	37.5	27.8
Retail bakeries	13,210	946,008	25,298	27,327	7,792	225,503	230,997	13.6	15.8	19.1	18.6	38.6	19.5	15.0
Other food stores	6,954	651,968	14,516	10,031	5,221	44,417	54,994	17.0	19.2	31.3	26.2	36.3	22.7	23.8
Automotive dealers and service stations	198,551	33,619,631	231,470	280,641	145,904	2,095,029	1,899,218	3.3	2.8	4.2	4.7	5.4	3.7	3.3
New and used car dealers	14,405	3,662,885	18,081	20,815	41,529	197,545	114,446	13.3	5.9	10.3	9.5	7.4	9.1	10.5
Used car dealers	24,664	2,768,328	9,139	25,650	18,580	79,365	170,662	9.9	9.2	16.7	17.8	18.2	18.3	10.9
Auto and home supply stores	17,801	2,133,339	31,058	39,574	21,629	213,357	213,357	10.9	10.5	12.6	14.0	15.1	13.1	11.7
Gasoline service stations	137,405	23,836,609	160,611	357,044	154,214	1,542,514	1,311,332	4.0	3.5	4.7	4.6	6.1	4.4	4.4
Other aircraft, marine and automotive dealers	10,276	1,111,470	12,590	16,558	19,942	63,856	82,421	14.2	13.8	16.1	22.7	21.5	20.4	16.0

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Businesses with net income					Coefficient of variation (percent)					Net income			
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		(26)	(27)	(28)
	Number of businesses	Business receipts	Deduction	Taxes paid	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Deduction	Taxes paid	Interest paid	Payroll	Net income
Wholesale and retail trade—continued														
Retail trade—continued														
Apparel and accessory stores	41,158	3,128,970	40,606	69,631	28,521	330,958	447,062	72	7.9	12.2	10.8	15.6	9.7	7.7
Men's and boys clothing and furnishings stores	3,789	586,661	4,960	11,174	5,196	69,348	32,705	20.0	19.9	19.2	28.0	38.4	23.2	18.9
Women's ready-to-wear stores	10,393	1,035,815	13,544	22,761	6,229	91,725	126,965	17.5	14.8	19.1	17.8	28.0	23.2	15.1
Women's accessory and specialty stores	1,384	50,042	(*)	(*)	(*)	(*)	7,556	38.8	56.4	(*)	(*)	(*)	(*)	56.4
Family clothing stores	7,270	554,036	5,907	8,223	4,029	42,130	71,646	18.1	19.1	22.5	35.0	4.5	25.2	18.0
Shoe stores	7,830	666,635	6,927	12,204	9,168	73,008	80,129	17.8	18.5	25.2	27.6	3.7	21.7	(*)
Furners and fur shops	1,716	117,600	8,917	14,277	3,188	45,340	81,046	15.3	17.1	35.9	24.2	36.6	23.8	17.6
Other apparel and accessory stores	9,376	505,156	8,918	14,277	3,188	45,340	81,046	15.3	17.1	35.9	24.2	36.6	23.8	17.6
Furniture and home furnishings stores	68,866	5,998,723	76,915	117,844	48,024	580,245	611,159	5.6	6.3	7.8	9.0	10.6	9.3	6.5
Furniture stores	19,840	1,300,013	42,722	16,400	16,400	202,498	222,954	10.7	11.1	13.7	16.2	19.6	16.6	11.2
Home furnishings except appliances	8,990	908,864	12,722	20,592	11,487	89,658	107,760	15.6	16.5	20.2	23.7	21.4	17.8	13.1
Radio, television and music stores	21,179	1,580,612	18,967	36,190	11,365	165,923	156,138	10.4	11.3	15.3	15.5	19.3	20.9	17.5
Eating and drinking places	181,711	12,255,988	292,946	470,107	105,277	2,019,892	1,361,817	3.6	4.0	4.9	4.8	7.6	4.9	4.2
Liquor stores	125,936	9,318,756	219,194	330,943	77,669	1,664,625	983,942	4.3	4.7	5.9	5.0	9.0	4.9	6.0
Eating places	55,775	3,947,233	139,164	277,668	133,164	353,267	377,875	6.6	7.5	9.2	8.0	13.4	10.3	8.0
Miscellaneous retail stores	459,028	16,859,062	234,204	287,109	94,420	1,090,098	2,060,209	2.2	3.5	5.1	5.0	6.8	5.3	3.4
Drug stores and proprietary stores	17,888	2,106,943	31,084	51,089	14,442	277,034	308,788	10.3	9.8	13.9	13.4	15.0	13.4	10.0
Liquor stores	19,914	3,665,722	21,436	61,953	13,942	104,279	136,636	10.1	9.5	12.0	12.9	15.0	12.3	9.5
Used merchandise stores	34,986	1,967,760	15,953	15,953	10,513	53,977	117,642	11.1	13.6	18.2	19.3	22.6	19.7	12.3
Selling goods and bicycle shops	1,867	187,791	1,886	2,884	(*)	10,035	20,942	22.0	37.4	55.9	41.1	(*)	40.7	32.8
Book stores	4,250	190,791	1,886	2,884	(*)	10,035	20,942	22.0	37.4	55.9	41.1	(*)	40.7	32.8
Stationery stores	3,028	273,120	2,977	3,111	2,095	20,719	36,775	27.5	30.6	33.7	37.9	44.0	36.8	30.6
Jewelry stores	13,703	826,822	8,332	15,555	4,231	51,521	145,654	19.5	32.6	34.0	32.7	45.0	44.0	36.0
Hobby, toy and game shop	5,968	36,573	2,286	3,313	969	16,739	39,295	28.9	29.3	33.9	29.9	43.3	31.2	29.1
Craft and photographic supply stores	1,867	187,791	1,886	2,884	(*)	10,035	20,942	22.0	37.4	55.9	41.1	(*)	40.7	32.8
Gift, novelty and souvenir shops	20,761	672,360	12,518	13,345	3,780	47,595	82,866	10.8	13.6	18.1	19.5	24.0	19.4	15.7
Luggage and leather goods stores	16,362	2,288	(*)	(*)	(*)	(*)	2,732	48.0	48.0	(*)	(*)	(*)	(*)	49.3
Sewing, needlework, and piece goods stores	7,272	296,933	3,323	3,366	1,160	23,829	37,485	18.1	22.9	33.2	34.0	32.3	26.2	20.4
Mail order houses	8,282	1,263,816	16,493	7,600	1,773	16,633	30,844	16.1	24.3	29.6	35.4	36.8	43.0	27.5
Merchandise machine operators	4,252	1,263,816	2,676	2,676	2,004	19,154	35,938	21.4	26.1	31.8	44.0	50.0	34.0	27.5
Direct selling organizations	223,632	1,823,816	18,086	11,132	5,972	28,338	360,257	3.3	7.9	12.6	14.7	20.2	29.2	7.1
Fuel and ice dealers	7,501	1,914,695	22,977	12,935	4,808	59,402	71,916	16.8	15.7	22.5	22.9	28.8	21.0	17.0
Florists	18,337	1,914,695	24,247	30,376	9,539	116,647	116,647	11.6	15.2	17.2	17.2	24.4	19.6	15.3
Cigar stores and stands	2,613	159,127	739	860	(*)	5,069	17,096	31.3	36.2	46.0	53.2	(*)	75.2	35.6
Other miscellaneous retail stores	46,085	2,001,604	32,253	28,376	10,481	138,542	287,505	7.1	8.3	12.9	13.9	17.3	13.8	9.3
Retail trade not allocable	9,870	292,715	3,763	3,416	1,206	6,815	39,311	15.2	24.7	43.9	32.2	46.4	38.2	23.5
Wholesale and retail trade not allocable	56,376	1,394,476	32,751	28,060	11,393	112,623	350,653	6.6	8.6	16.1	20.2	17.7	16.1	8.6
Finance, insurance and real estate	537,374	10,596,383	305,432	163,262	226,176	514,445	4,484,182	2.1	2.8	6.2	9.1	7.8	6.4	2.4
Finance	17,870	634,322	20,519	16,977	24,161	28,153	234,296	10.4	13.9	56.8	55.5	40.0	33.8	10.4
Banking and miscellaneous finance	1,294	85,293	1,199	789	(*)	(*)	16,230	43.4	25.6	66.3	57.5	(*)	(*)	46.1
Credit agencies other than banks	2,736	1,168,855	1,807	1,068	6,033	10,773	36,001	25.1	38.9	66.3	57.5	(*)	(*)	46.1
Security, commodity brokers, and services	13,840	432,174	17,713	15,120	17,931	12,223	182,065	11.8	14.8	65.5	62.1	51.2	52.3	25.7
Insurance brokers and dealers except underwriting syndicates	7,793	194,978	2,489	1,280	3,470	4,970	94,060	16.3	14.6	65.5	62.1	51.2	47.1	11.7
Commodity contracts brokers, exchanges, and services	6,047	237,196	14,224	13,840	14,884	2,253	88,005	17.0	24.2	79.0	33.2	29.7	45.3	16.0
Insurance agents, brokers, and services	119,365	4,066,654	12,715	34,192	3,416	326,957	1,934,920	3.7	4.5	7.3	8.2	14.5	8.4	4.0
Real estate	340,139	5,935,417	212,198	112,093	172,601	159,335	2,344,976	2.7	3.9	6.5	9.9	8.5	10.0	3.2
Operators and lessors of buildings	11,947	437,435	64,534	44,364	52,191	24,008	96,749	12.9	13.4	14.7	20.1	13.0	26.9	14.4
Lessors, other than buildings	17,366	4,457,578	4,353	5,678	2,804	4,474	21,915	23.7	19.6	24.3	17.8	17.3	11.6	12.4
Real estate agents, brokers, and managers	286,914	4,342,375	119,722	48,386	77,258	93,519	2,001,266	36.5	54.7	(*)	(*)	(*)	(*)	33.5
Title abstract companies	1,664	462,375	(*)	(*)	(*)	(*)	11,266	36.5	54.7	(*)	(*)	(*)	(*)	33.5
Subdividers and developers, except cemeteries	5,187	280,793	6,583	7,652	25,363	5,533	57,153	17.7	19.1	33.5	43.3	32.3	43.6	17.0
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Cemetery real estate insurance loans, law offices	14,277	423,632	10,756	5,454	11,297	28,671	141,607	12.7	17.9	20.4	27.1	32.5	23.4	13.6

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

Industry	Businesses with net income										Coefficient of variation (percent)			
	Number of businesses (16)	Business receipts (17)	Deduction (18)	Taxes paid (19)	Interest paid (20)	Payroll (21)	Net income (22)	Number of businesses (23)	Business receipts (24)	Deduction (25)	Taxes paid (26)	Interest paid (27)	Payroll (28)	Net income (29)
Services	2,334,060	51,108,270	1,680,275	1,010,824	520,028	7,209,979	20,125,183	6	1.3	2.2	2.4	4.7	2.6	11
Hôtels and other lodging places	40,907	1,578,618	160,385	98,572	94,987	1,718,367	789,990	88	9.7	10.3	12.5	13.9	13.6	9.4
Hotels	2,265	117,781	6,998	6,346	6,010	131,578	152,344	30.9	26.7	27.3	25.1	41.1	32.1	31.0
Motels, motor hotels, and tourist courts	18,617	962,648	104,795	61,884	69,010	1,315,848	1,366,344	10.7	12.6	12.6	13.8	11.2	11.2	12.2
Sporting and recreational camps	1,343	55,826	7,180	2,255	1,719	11,162	11,396	39.4	4.1	5.0	4.8	17.4	38.6	27.1
Travelling parks and camp sites	8,569	200,687	78,884	19,818	13,474	11,162	42,841	24.5	28.6	27.4	33.2	57.9	45.1	27.1
Other lodging places	10,053	211,616	12,528	8,169	6,995	10,125	42,841	24.5	28.6	27.4	33.2	57.9	45.1	27.1
Personal services	503,069	6,003,170	256,715	164,097	67,755	1,133,792	1,813,792	2.2	3.9	5.6	6.4	11.0	7.1	3.2
Con-operated laundries and dry cleaning	18,204	457,280	52,743	11,533	13,668	46,076	62,158	11.5	14.4	16.8	15.7	21.2	17.0	10.7
Other laundry, cleaning, and garment services	40,754	377,960	42,969	22,559	13,087	237,716	375,233	11.5	14.4	16.8	15.7	21.2	17.0	10.7
Beauty shops	19,937	1,133,597	101,111	69,917	35,231	565,340	664,860	3.6	6.0	7.8	11.2	13.6	9.5	4.9
Barbers	86,243	186,348	18,075	16,119	15,320	111,289	403,974	5.5	9.6	12.4	18.9	28.5	28.8	7.2
Shoe repair and hat cleaning shops	12,410	193,390	5,684	3,371	997	23,917	54,883	15.0	20.9	23.9	25.8	38.1	32.6	14.3
Furrier service and cleanings	1,744	17,344	36,648	17,344	15,605	53,000	125,907	15.0	20.9	23.9	25.8	38.1	32.6	14.3
Miscellaneous personal services	42,831	500,549	4,959	8,621	15,605	53,000	125,907	15.0	20.9	23.9	25.8	38.1	32.6	14.3
Business services	134,038	2,244,894	224,806	87,915	55,647	816,321	2,362,936	2.2	4.1	8.7	8.8	11.3	11.3	3.1
Advertising	17,721	513,238	6,209	3,397	1,128	33,103	32,103	11.3	16.7	24.6	23.3	25.2	25.4	8.2
Services to buildings	81,293	307,285	30,618	17,099	7,572	205,294	323,371	17.1	26.2	42.7	42.7	61.2	46.1	23.5
Computer and data processing services	11,729	1,511,821	151,821	8,411	8,411	118,277	835,358	4.2	7.0	11.1	16.0	15.5	45.2	5.0
Engineering and architectural services	10,738	408,448	85,473	14,077	8,401	118,277	835,358	4.2	7.0	11.1	16.0	15.5	45.2	5.0
Estimate rental and leasing	201,345	16,982,061	72,225	44,402	16,982	391,018	932,386	3.4	6.3	10.9	12.5	15.9	15.2	5.1
Other business services	143,032	524,867	155,027	133,490	55,652	874,461	875,568	4.1	5.8	6.7	7.5	10.7	8.5	5.3
Automotive repair and services	13,406	1,621,445	35,248	4,612	2,312	10,892	26,390	25.3	30.9	39.7	36.8	29.7	41.9	25.1
Automotive repairs, without drivers	3,446	1,621,445	35,248	4,612	2,312	10,892	26,390	25.3	30.9	39.7	36.8	29.7	41.9	25.1
Automotive top and body repair shops	31,980	1,621,445	35,248	4,612	2,312	10,892	26,390	25.3	30.9	39.7	36.8	29.7	41.9	25.1
General automotive repair shops	76,333	2,586,338	64,748	42,366	22,216	366,340	427,282	5.7	11.6	12.9	13.6	18.6	14.7	10.6
Other automotive repair shops	13,432	566,388	13,041	12,465	4,916	110,632	103,932	8.1	8.0	9.9	12.3	28.3	24.4	17.5
Automotive services except repair	12,183	267,186	18,102	5,966	7,169	20,661	51,668	14.0	19.6	21.4	28.0	29.6	26.3	18.4
Miscellaneous repair services	173,718	317,753	99,515	67,404	19,924	417,468	788,373	3.8	6.3	6.6	9.7	11.9	12.0	5.7
Radio and TV repair shops	27,124	151,790	11,450	4,017	17,893	47,501	119,448	9.9	15.4	15.9	18.4	21.7	34.6	15.0
Electrical repair shops except radio and TV	25,474	484,709	14,081	8,622	2,966	40,701	101,889	10.2	18.5	19.3	38.5	33.9	15.6	15.6
Refrigeration and furniture repairs	3,016	154,013	1,348	3,016	9,001	232,155	450,715	5.0	8.5	9.3	12.9	14.6	16.0	7.5
Other miscellaneous repair shops	91,108	1,680,241	54,394	33,684	9,001	232,155	450,715	5.0	8.5	9.3	12.9	14.6	16.0	7.5
Motion pictures	7,034	394,759	14,675	10,997	2,831	53,452	79,302	16.7	20.4	24.0	31.1	35.7	28.8	18.8
Motion picture production, distribution and services	4,261	161,142	6,496	1,352	612	13,896	52,393	20.9	28.5	32.3	50.9	43.8	27.9	29.2
Motion picture theaters	2,773	233,617	8,179	9,645	2,219	39,556	27,059	27.7	28.3	32.3	34.7	43.8	27.9	29.2
Amusement and recreation services except motion pictures	137,353	2,134,264	95,008	38,899	19,075	227,224	572,895	4.2	9.6	8.6	12.0	17.4	15.5	5.9
Producers, orchestras, and entertainers	74,278	888,443	32,158	7,084	2,730	103,456	301,565	5.7	18.5	10.7	29.2	20.2	27.5	27.8
Billiard and pool establishments	4,446	69,600	2,486	2,249	1,761	9,761	9,761	28.4	45.5	47.9	38.8	47.3	33.4	33.4
Bowling alleys	1,779	109,736	8,968	5,913	2,859	20,146	24,545	14.6	10.4	12.7	14.3	23.1	18.2	9.7
Other amusements and recreation services	58,650	1,053,463	51,356	23,653	12,706	36,493	240,242	6.6	10.4	12.7	14.3	23.1	18.2	9.7
Medical and health services	351,726	17,187,577	428,926	290,789	133,180	2,304,117	8,845,202	2.1	1.9	3.1	3.2	5.8	3.3	1.7
Offices of physicians	136,237	8,614,387	178,968	115,064	34,748	1,002,009	5,026,426	2.7	2.3	3.4	4.1	9.8	4.2	3.6
Offices of dentists	78,924	5,146,351	143,753	94,360	53,521	780,138	2,408,738	2.7	2.3	3.4	4.1	9.8	4.2	3.6
Offices of osteopathic physicians	18,826	1,518,181	31,143	19,816	9,816	44,577	260,807	11.7	12.6	14.9	15.7	21.2	22.1	16.9
Offices of optometrists	11,266	825,958	15,775	10,214	5,511	80,439	296,892	12.0	11.6	15.0	15.5	26.8	18.1	10.7
Registered and practical nurses	53,940	252,545	1,014	915	328	268,569	206,206	6.9	8.0	30.5	32.1	43.6	43.6	9.3
Nursing and personal care facilities	10,827	674,857	32,079	31,430	22,590	268,569	206,206	6.9	8.0	30.5	32.1	43.6	43.6	9.3
Medical laboratories	1,753	38,177	1,679	968	957	13,286	13,286	45.8	28.4	31.6	35.0	47.3	37.8	26.0
Dental laboratories	5,881	213,415	4,611	3,113	1,420	17,248	97,229	19.9	20.9	27.8	30.4	51.3	35.7	24.4
Other medical and health services	33,992	698,366	21,924	11,512	4,796	69,638	348,311	7.4	10.3	14.5	20.4	21.0	24.2	9.8
Legal services	125,193	4,352,459	94,439	53,639	31,875	526,242	2,300,549	3.7	4.6	7.8	6.3	44.9	66.6	4.2
Educational services	115,193	652,553	32,497	11,656	6,700	85,118	265,998	4.6	9.8	11.6	16.9	20.9	19.4	9.5
Engineering and architectural services	57,209	1,377,171	33,476	11,031	1,031	244,874	517,912	6.1	9.1	12.5	14.3	21.0	15.8	6.7
Accounting, auditing, and bookkeeping services	130,013	1,681,838	48,955	25,647	12,879	270,883	838,911	4.0	6.2	11.7	12.4	24.3	13.8	9.1
Certified public accountants	21,893	155,959	13,330	6,332	1,345	13,345	15,345	10.0	8.1	10.0	13.0	18.8	18.8	7.4
Other accounting, auditing, and bookkeeping services	114,370	1,209,000	34,851	16,729	8,882	78,252	597,565	4.3	7.3	13.8	25.4	42.9	22.7	5.8
Other services	13,534	200,905	1,938	2,128	754	12,700	57,158	12.6	22.0	34.3	51.6	40.9	53.0	18.2

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the date are included in the appropriate totals.

This is the standard error of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.2—Income Statement for Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing									
			Total	Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Animal specialty	Other	Animal services and veterinary	Landscape and horticultural services	Other agriculture services, forestry, and fishing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Businesses With and Without Net Income												
Number of businesses	10,881,969	7,759,576	3,367,244	3,122,393	1,334,421	159,630	1,359,779	54,705	213,858	69,789	75,666	96,394
Business receipts, total	339,221,398	273,954,741	69,393,670	65,266,657	28,809,120	3,786,660	31,105,481	424,159	1,141,837	449,847	1,179,721	2,309,445
Income from sales and operations	337,609,217	272,342,560	69,266,785	65,266,657	28,809,120	3,786,660	31,105,481	424,159	1,141,837	444,432	1,179,311	2,376,325
Other business income	1,612,181	1,612,181	22,885	—	—	—	—	—	—	5,355	410	17,120
Business deductions, total	284,610,198	234,916,288	63,702,457	62,291,850	23,325,523	3,585,782	31,465,739	597,811	1,320,994	588,306	900,807	1,921,494
Cost of sales and operations, total	185,726,129	155,726,129	47,701,705	47,701,705	12,554,523	2,400,000	22,996,258	415,258	876,711	1,152,568	1,152,568	2,152,568
Inventory, beginning of year	15,747,510	14,366,697	1,448,034	1,380,813	293,010	19,882	22,996,258	15,197	56,466	14,468	19,882	59,386
Purchases	125,230,006	117,722,352	12,722,352	12,722,352	707,243	6,400,266	6,400,266	61,215	18,605	63,159	428,394	442,966
Cost of labor	12,836,207	8,791,083	4,275,779	4,045,124	1,756,919	1,361,228	1,361,228	58,985	131,391	23,156	139,955	187,500
Material and supplies	10,554,863	7,996,038	3,996,038	3,996,038	1,750,218	1,361,228	1,361,228	58,985	131,391	23,156	139,955	187,500
Depreciation	17,164,511	15,576,040	1,662,620	1,586,471	1,057,218	1,361,228	1,361,228	58,985	131,391	23,156	139,955	187,500
Less: Inventory, end of year	15,815,144	14,366,697	1,448,034	1,380,813	293,010	19,882	22,996,258	15,197	56,466	14,468	19,882	59,386
Depreciation	7,958,143	7,958,143	8,155,211	7,857,001	3,732,948	387,036	3,732,948	66,483	177,583	69,585	72,403	156,222
Taxes	7,435,330	7,435,330	2,103,479	2,011,369	961,876	1,700,894	1,700,894	14,484	75,155	9,980	32,164	49,966
Repairs	3,586,156	3,586,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156
Salaries and wages	6,888,189	6,888,189	3,044,175	3,044,175	1,733,677	1,659,544	1,659,544	26,203	14,212	13,356	20,192	31,128
Insurance	20,227,859	20,227,859	4,122,237	4,122,237	1,733,677	1,659,544	1,659,544	26,203	14,212	13,356	20,192	31,128
Legal and professional fees	4,845,471	3,903,812	1,237,843	1,141,659	595,932	73,798	433,775	16,468	21,686	11,183	34,039	50,762
Commissions	2,225,830	2,225,830	20,830	—	—	—	—	—	—	3,076	5,671	12,455
Amortization	46,520	46,520	2,657	590	151	386	386	—	—	2,398	1,385	17,047
Pension and profit-sharing plans	131,267	125,296	8,014	5,971	4,092	216	1,484	—	—	—	—	7,051
Employee benefit programs	178,387	170,650	10,737	7,737	2,072	1,688	1,688	—	—	—	—	1,467
Interest	3,940,845	3,940,845	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777
Depreciation	404,499	404,499	3,323	3,323	2,761	426	426	—	—	—	—	59,923
Other business deductions	33,411,483	33,225,038	1,122,297	1,122,297	95,542	10,335	71,636	115	9,117	286,194	182,919	466,739
Net income (less deficit)	44,611,260	39,636,453	5,691,213	4,974,807	5,407,597	200,777	360,258	—178,652	—179,157	—138,459	278,914	471,951
Income	12,669,982	12,669,982	6,968,226	6,968,226	1,732,326	403,192	3,828,275	212,074	476,078	188,305	46,137	81,239
Deficit	31,951,278	26,966,471	—	—	—	—	—	—	—	—	—	—
Businesses With Net Income												
Number of businesses	7,385,833	5,734,192	1,799,665	1,651,641	930,395	73,485	573,267	7,881	66,613	16,601	62,408	69,015
Business receipts, total	290,767,924	240,794,707	53,112,870	49,973,217	24,181,209	3,092,986	21,575,939	241,302	892,381	267,962	1,135,342	2,036,299
Income from sales and operations	289,478,000	239,504,783	53,096,551	49,973,217	24,181,209	3,092,986	21,575,939	241,302	892,381	264,794	1,134,998	2,023,542
Other business income	1,289,924	1,289,924	16,269	—	—	—	—	—	—	3,168	344	12,757
Business deductions, total	233,495,682	195,169,817	40,857,381	38,325,865	16,940,586	2,488,917	18,107,922	202,880	595,460	208,115	840,791	1,483,795
Cost of sales and operations, total	151,388,171	125,744,894	26,632,601	25,643,277	9,831,248	1,795,739	13,429,382	143,755	443,163	70,303	400,470	518,551
Inventory, beginning of year	12,408,577	11,514,737	937,287	893,840	230,226	214,686	230,226	—	33,080	1,607	9,799	32,441
Purchases	106,926,701	102,117,086	5,959,819	5,699,615	2,764,414	2,269,240	3,884,701	36,079	112,606	16,939	126,238	340,027
Cost of labor	9,645,059	7,348,595	2,931,312	2,726,414	1,324,907	520,808	1,324,907	29,466	70,340	20,533	135,476	187,500
Material and supplies	8,645,059	7,348,595	2,931,312	2,726,414	1,324,907	520,808	1,324,907	29,466	70,340	20,533	135,476	187,500
Other costs	26,964,048	9,606,708	17,479,086	17,361,372	7,550,746	962,854	8,557,732	71,624	218,273	26,354	33,724	57,636
Less: Inventory, end of year	13,657,348	12,561,967	1,144,557	1,095,381	259,835	177,621	177,621	—	37,356	2,205	9,847	31,124
Depreciation	10,495,313	5,739,625	4,987,708	4,815,688	2,664,432	219,174	1,863,495	20,128	46,159	9,484	58,325	104,211
Taxes	7,435,330	7,435,330	2,103,479	2,011,369	961,876	1,700,894	1,700,894	14,484	75,155	9,980	32,164	49,966
Repairs	3,586,156	3,586,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156	1,875,156
Salaries and wages	4,447,615	2,275,246	2,271,458	2,172,329	1,225,689	117,986	795,256	8,243	25,139	2,022	27,709	69,709
Insurance	17,224,774	17,224,774	3,488,881	3,488,881	1,225,689	117,986	795,256	8,243	25,139	2,022	27,709	69,709
Legal and professional fees	3,615,225	2,861,418	824,086	753,807	447,347	48,798	24,843	6,629	9,190	3,464	31,891	23,055
Commissions	935,137	935,137	17,911	—	—	—	—	—	—	1,340	5,305	11,066
Amortization	1,854,653	1,854,653	6,109	—	—	—	—	—	—	—	—	—
Pension and profit-sharing plans	31,951	31,951	1,118	102	—	—	—	—	—	—	—	—
Employee benefit programs	122,226	117,443	6,826	4,783	3,952	142	622	—	—	—	—	—
Interest	3,940,845	3,940,845	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777	1,017,777
Depreciation	404,499	404,499	3,323	3,323	2,761	426	426	—	—	—	—	59,923
Other business deductions	33,411,483	33,225,038	1,122,297	1,122,297	95,542	10,335	71,636	115	9,117	286,194	182,919	466,739
Net income	57,272,242	45,624,890	12,555,439	11,647,352	7,240,523	603,689	3,468,017	38,422	296,921	59,846	295,051	553,190

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Construction								Contractors not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Businesses With and Without Net Income													
Number of businesses	55,600	48,762	6,838	892,244	161,094	682,455	73,617	113,946	51,397	65,926	204,165	173,444	48,691
Business receipts, total	3,530,555	2,910,212	620,343	31,012,890	12,254,126	17,719,819	3,369,467	1,837,566	1,852,052	2,230,516	2,639,558	5,894,400	1,945,845
Income from sales and operations	3,453,781	2,842,761	616,989	30,851,029	12,146,477	17,666,895	3,354,617	1,836,721	1,849,266	2,226,472	2,625,967	5,869,822	1,934,651
Other business income	70,774	70,774	3,354	161,861	107,653	42,924	15,250	945	2,786	3,044	13,591	17,578	11,264
Business deductions, total	3,241,502	2,659,860	587,822	28,623,994	11,273,006	14,515,255	2,903,532	1,702,666	1,710,107	1,903,067	1,819,091	4,936,732	431,333
Cost of sales and operations, total	1,850,115	1,520,115	329,999	18,515,415	7,815,415	10,700,000	2,135,415	1,285,415	1,290,000	1,450,000	1,350,000	3,400,000	280,000
Depreciation	1,309	1,309	5,800	1,057,460	673,951	3,835,110	139,188	12,813	68,002	101,171	132,489	34,844	15,019
Purchases	143,271	84,972	58,299	5,407,620	3,413,375	11,512,000	1,151,200	118,410	566,704	235,590	362,201	430,201	105,865
Cost of labor	60,455	59,831	46,624	3,326,206	1,245,763	1,971,402	322,747	228,035	270,050	364,859	214,593	577,119	103,041
Material and supplies	68,481	40,020	23,461	4,713,832	2,338,332	2,200,427	337,288	185,242	273,322	333,656	367,437	751,112	174,673
Other costs	36,865	32,271	19,414	1,505,543	2,101,613	1,170,427	177,650	117,650	149,545	145,151	123,101	231,573	51,110
Less inventory, end-of-year	10,889	15,158	3,751	1,020,944	652,743	356,867	119,753	13,309	77,137	141,517	37,919	23,153	11,234
Depreciation	222,626	167,767	54,859	1,096,405	365,245	690,289	89,370	64,540	50,981	59,708	171,396	353,842	42,871
Taxes	125,251	109,111	16,140	599,848	184,004	386,090	68,739	49,710	48,642	49,969	33,728	117,754	17,754
Repairs	45,953	45,953	19,312	2,155,415	1,155,415	1,000,000	155,415	133,357	133,357	133,357	133,357	133,357	133,357
Salaries and wages	34,892	34,892	34,892	3,397,323	1,298,112	2,099,211	21,327	33,357	18,773	17,614	16,106	77,732	17,337
Insurance	20,363	14,910	53,473	2,344,578	666,287	1,588,511	285,886	225,225	183,088	251,388	154,666	490,688	90,040
Legal and professional fees	39,201	26,549	12,652	566,610	175,473	372,027	63,356	49,587	35,760	42,029	38,443	141,852	19,110
Commissions	7,243	4,887	2,356	163,194	104,602	59,400	3,086	10,292	3,530	6,131	12,015	34,306	9,192
Pension and profit-sharing plans	178	178	661	2,817	2,817	2,817	661	661	661	661	661	661	661
Employee benefit programs	2,316	1,101	1,215	16,986	5,286	11,698	3,006	627	1,397	1,037	1,037	4,638	1,037
Interest	90,905	79,658	11,247	397,369	129,137	268,232	10,685	3,517	5,662	5,344	1,343	14,343	1,289
Depreciation	37,158	37,158	37,158	3,350,000	1,219,112	2,130,888	23,359	1,169	18,773	17,614	16,106	77,732	17,337
Other business deductions	1,300,033	1,167,637	141,396	3,402,583	1,033,147	2,240,859	335,759	302,190	206,513	261,122	376,169	759,106	128,517
Net income (less deficit)	289,053	250,352	32,521	4,388,896	980,720	3,197,564	466,335	467,000	241,945	326,469	809,467	875,648	210,612
Net income	289,053	250,352	32,521	4,388,896	980,720	3,197,564	466,335	467,000	241,945	326,469	809,467	875,648	210,612
Deficit	371,774	337,479	34,293	509,775	249,576	241,611	40,646	23,362	32,933	59,152	27,910	87,912	16,584
Businesses With Net Income													
Number of businesses	36,269	33,410	2,859	756,346	127,552	588,770	61,457	102,421	39,257	57,724	188,423	139,188	42,324
Business receipts, total	2,756,236	2,262,966	493,272	26,991,317	10,074,182	15,947,361	3,055,723	1,670,366	1,717,541	1,913,231	2,492,341	5,096,339	969,574
Income from sales and operations	2,703,814	2,212,445	491,369	26,871,825	10,004,159	15,909,372	3,040,599	1,669,513	1,714,903	1,910,895	2,480,702	5,082,760	958,295
Other business income	52,422	50,521	1,903	119,492	70,024	38,989	15,124	873	2,638	2,336	1,639	15,579	11,279
Business deductions, total	2,101,411	1,674,955	406,456	22,092,842	8,843,984	12,508,880	2,548,742	1,140,024	1,442,661	1,547,610	1,654,764	4,134,579	740,378
Cost of sales and operations, total	1,314,488	1,006,651	308,837	14,268,551	6,503,395	7,333,244	1,716,499	521,917	930,553	971,888	971,824	2,221,243	431,632
Depreciation	13,458	10,065	3,393	763,271	472,347	2,867,297	111,733	6,806	47,681	12,510	18,637	86,930	4,627
Purchases	131,453	79,410	52,043	4,529,433	1,442,451	2,987,667	1,001,336	107,481	458,590	260,172	339,763	826,343	99,315
Cost of labor	91,664	55,841	35,823	2,769,153	1,005,779	2,665,444	278,819	209,426	202,316	277,991	277,991	505,623	127,130
Material and supplies	114,152	68,658	45,494	4,868,658	2,066,658	2,712,857	328,857	209,426	202,316	277,991	277,991	505,623	127,130
Other costs	271,144	213,136	57,964	2,831,143	2,066,658	2,712,857	328,857	209,426	202,316	277,991	277,991	505,623	127,130
Less inventory, end-of-year	17,144	14,646	2,498	772,628	466,366	302,665	107,884	9,453	55,692	12,417	32,633	81,186	3,719
Depreciation	150,897	115,783	35,114	863,191	279,889	548,115	76,404	54,536	43,147	46,153	62,204	266,271	34,487
Taxes	36,571	22,632	13,945	1,355,415	455,415	899,000	133,357	99,710	99,710	99,710	133,357	133,357	133,357
Repairs	35,755	35,755	35,755	3,397,323	1,298,112	2,099,211	21,327	33,357	18,773	17,614	16,106	77,732	17,337
Salaries and wages	61,667	35,755	25,912	3,397,323	1,298,112	2,099,211	21,327	33,357	18,773	17,614	16,106	77,732	17,337
Insurance	148,337	108,527	40,817	1,946,909	504,167	1,366,881	249,206	180,596	173,799	179,359	124,563	436,767	76,361
Legal and professional fees	32,789	22,301	10,488	468,594	132,467	319,660	55,742	42,577	30,619	33,750	36,990	120,362	16,487
Commissions	11,909	10,336	1,571	86,362	32,824	49,535	8,570	4,477	6,409	7,775	5,132	17,232	3,863
Amortization	5,415	3,482	1,933	168,103	92,975	66,108	2,726	9,703	3,427	4,928	12,015	33,307	9,020
Pension and profit-sharing plans	124	124	124	744	744	744	744	744	744	744	744	744	744
Employee benefit programs	844	372	472	15,065	4,173	10,892	2,793	1,030	1,397	1,030	1,397	4,513	1,030
Interest	1,415	1,415	1,415	53,536	18,503	35,033	1,824	616	1,397	1,030	1,397	4,513	1,030
Depreciation	41,152	35,690	5,462	1,355,415	455,415	899,000	133,357	99,710	99,710	99,710	133,357	133,357	133,357
Bad debts	1,610	1,610	1,610	20,145	5,531	14,614	932	932	3,500	3,335	13,982	55,767	11,706
Other business deductions	296,193	272,781	23,412	1,773	830	560	646	932	3,500	3,335	13,982	55,767	11,706
Net income	654,827	588,011	66,816	4,898,675	1,220,298	3,439,181	506,981	490,362	274,880	385,621	837,577	963,760	229,196

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing						Transportation, communication, electric, gas, and sanitary services			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Businesses With and Without Net Income										
Number of businesses	221,642	59,201	38,432	24,137	98,772	355,255	52,242	254,162	25,176	23,135
Business receipts, total	8,678,677	1,956,398	1,315,326	1,143,588	4,263,365	10,008,997	562,200	8,113,509	912,166	421,122
Income from sales and operations	8,644,549	1,951,266	1,307,934	1,140,591	4,244,658	9,955,870	560,200	8,080,834	903,990	420,223
Other business income	34,128	5,132	7,392	2,897	18,707	53,127	2,000	32,675	8,176	894
Business deductions, total	7,598,416	1,787,591	1,119,365	921,593	3,823,867	8,748,137	419,182	7,146,240	843,156	339,119
Cost of sales and operations, total	4,421,516	736,218	549,811	571,404	2,554,383	1,960,383	14,219	1,382,561	457,598	106,005
Inventory, beginning of year	66,390	38,139	37,661	30,260	12,229	12,229	(*)	12,229	13,861	11,162
Purchases	332,689	290,623	280,623	250,489	1,054,824	741,666	(*)	741,666	233,114	71,397
Cost of labor	2,669,505	1,054,824	1,054,824	1,054,824	1,054,824	1,054,824	(*)	1,054,824	1,054,824	1,054,824
Material and supplies	562,844	103,478	108,527	87,361	250,438	186,799	(*)	186,799	15,283	1,136
Depreciation	337,626	121,020	58,354	51,894	108,358	448,746	2,897	247,300	188,920	9,829
Less: inventory, end of year	469,572	63,380	42,009	55,858	308,325	34,637	(*)	12,577	13,952	7,536
Depreciation	422,055	181,488	99,718	54,365	136,480	101,592	48,630	387,296	48,752	30,101
Taxes	24,993	9,354	28,715	24,313	8,776	36,825	18,003	316,426	15,544	11,758
Repairs	224,438	37,536	63,253	23,858	99,791	205,216	22,119	246,073	29,691	7,303
Salaries and wages	180,034	113,770	15,887	9,367	41,010	702,798	39,568	625,985	20,925	16,203
Insurance	684,883	208,323	138,938	70,415	261,207	1,021,581	87,262	795,969	76,954	51,386
Legal and professional fees	153,216	55,322	18,909	21,666	5,119	386,700	32,937	325,468	17,619	10,655
Commissions	40,046	6,387	7,327	7,354	39,569	3,425	(*)	28,223	3,162	4,121
Amortization	79,584	6,284	11,856	6,342	55,102	86,694	3,825	76,911	3,450	2,508
Pension and profit-sharing plans	1,960	(*)	(*)	(*)	1,222	1,813	(*)	(*)	(*)	(*)
Employee benefit programs	2,901	(*)	(*)	(*)	1,397	3,670	(*)	2,689	(*)	(*)
Bad debts	19,933	3,349	1,032	1,649	5,542	12,566	(*)	1,641	(*)	(*)
Depletion	18,107	1,446	4,090	13,521	50,058	252,006	12,656	216,206	15,923	7,219
Other business deductions	1,389	329,773	212,372	115,917	437,186	259,167	135,537	229,592	150,198	76,449
Net income (less, deficit)	1,040,261	188,807	195,961	221,995	433,388	1,260,800	143,018	967,269	58,810	81,703
Net income	1,254,477	246,650	224,262	236,117	547,448	1,586,441	157,535	1,220,500	119,997	90,409
Deficit	214,216	57,843	28,301	14,122	113,950	327,641	14,517	253,231	51,187	8,106
Businesses With Net Income										
Number of businesses	153,790	41,890	29,347	20,502	62,051	266,350	45,384	190,894	14,401	15,671
Business receipts, total	7,672,296	1,774,667	1,191,645	982,543	3,723,441	8,104,763	509,816	6,466,134	727,324	401,489
Income from sales and operations	7,648,638	1,771,052	1,184,478	980,461	3,708,647	8,077,387	499,796	6,435,083	725,593	400,025
Other business income	23,658	3,615	7,167	2,082	14,794	27,376	10,020	15,051	1,731	884
Business deductions, total	6,417,819	1,528,017	967,383	746,426	3,175,993	6,516,322	352,281	5,245,634	607,327	311,080
Cost of sales and operations, total	3,766,979	653,344	477,651	455,936	2,180,048	1,582,444	12,736	1,113,775	356,053	99,880
Inventory, beginning of year	343,083	29,556	29,556	43,176	1,054,824	31,568	(*)	643,875	110,634	67,762
Purchases	2,786,259	1,553,434	1,553,434	1,553,434	1,553,434	1,553,434	(*)	1,553,434	1,553,434	1,553,434
Cost of labor	462,666	89,802	81,015	81,510	210,359	146,443	(*)	124,426	14,126	7,096
Material and supplies	271,727	109,380	51,381	36,203	74,763	349,361	2,819	180,688	156,290	9,564
Less: inventory, end of year	351,370	55,636	31,785	38,638	225,311	30,052	(*)	12,071	10,234	6,585
Depreciation	328,866	145,177	40,450	44,975	98,764	668,642	40,836	581,665	18,315	27,826
Taxes	155,481	42,688	25,057	18,523	69,213	264,087	15,271	227,715	10,538	10,563
Repairs	177,249	29,762	56,640	18,999	71,848	238,568	20,151	192,706	19,465	6,246
Salaries and wages	143,126	95,509	13,192	8,579	31,486	500,124	28,137	443,129	12,846	15,012
Insurance	59,073	186,164	172,526	62,530	220,333	1,054,824	87,262	795,969	76,954	51,386
Legal and professional fees	31,885	5,301	5,374	5,010	15,600	28,461	2,819	234,201	10,388	3,460
Commissions	70,710	4,580	10,461	5,992	49,677	56,357	2,931	49,405	1,996	2,025
Amortization	1,668	(*)	(*)	(*)	1,219	1,350	(*)	2,267	(*)	(*)
Pension and profit-sharing plans	3,422	(*)	(*)	(*)	1,342	3,670	(*)	2,689	(*)	(*)
Employee benefit programs	6,512	(*)	(*)	(*)	3,841	6,358	(*)	4,623	(*)	(*)
Interest	46,027	31,386	10,422	9,268	34,951	164,056	9,670	143,652	4,833	5,901
Bad debts	10,831	(*)	(*)	(*)	6,909	7,617	(*)	4,700	1,692	996
Depletion	344	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	344	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net income	902,601	283,088	178,771	96,675	344,067	1,916,336	113,112	1,626,158	118,125	68,641
Net income	1,254,477	246,650	224,262	236,117	547,448	1,586,441	157,535	1,220,500	119,997	90,409

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Wholesale and retail trade										Retail trade			
	Wholesale trade					Retail trade					Building materials, hardware, garden supply and mobile home dealers			
	Total	(38)	(39)	(40)	(41)	(42)	(43)	(44)	Total	(45)	(46)	(47)	(48)	(49)
Businesses With and Without Net Income														
Number of businesses	2,193,218	18,688	7,689	7,787	26,254	37,044	11,999	226,807	1,765,314	56,000	14,897	22,448	19,055	
Business receipts, total	148,327,660	2,122,414	741,390	1,916,925	1,889,628	6,549,039	4,981,767	15,314,182	11,452,895	4,861,220	1,619,467	1,904,399	1,337,354	
Income from sales and operations	147,580,095	2,111,813	736,034	1,903,735	1,873,584	6,538,334	4,966,953	15,019,951	11,191,203	4,826,707	1,615,086	1,891,214	1,322,807	
Other business income	74,565	10,601	5,356	13,190	20,044	10,705	14,814	114,231	534,692	13,513	13,185	13,185	14,547	
Business deductions, total	138,469,127	1,950,122	674,578	1,804,222	1,610,856	6,335,250	4,936,243	13,277,300	10,729,343	4,488,965	1,509,206	1,728,175	1,288,884	
Cost of sales and operations, total	108,974,265	1,594,515	526,203	1,557,305	1,175,611	5,552,411	4,590,934	10,429,119	8,199,764	3,421,998	1,234,000	1,334,607	964,301	
Inventory, beginning of year	11,740,367	1,856,398	314,396	1,464,649	1,464,649	1,253,922	1,669,275	868,245	9,721,289	904,947	224,386	443,195	237,416	
Purchases	101,765,418	33,490,137	4,514,668	1,509,077	1,027,346	4,997,978	4,053,769	9,554,101	77,116,083	3,176,255	1,025,287	1,259,593	891,285	
Inventory, end of year	12,505,514	2,000,000	380,569	1,625,432	1,464,649	1,253,922	1,669,275	868,245	9,721,289	904,947	224,386	443,195	237,416	
Material and supplies	1,530,174	210,225	40,933	224,000	240,000	40,933	43,100	118,700	1,629,538	103,829	35,390	27,321	23,118	
Other costs	4,819,183	1,780,171	46,885	65,433	71,738	44,339	50,656	515,901	2,906,367	1,608,569	41,842	83,315	41,802	
Less inventory, end-of-year	12,871,681	2,118,545	36,929	408,648	170,744	114,461	192,843	950,437	10,566,915	1,008,206	261,225	495,003	251,978	
Depreciation	1,846,530	391,551	15,764	17,426	34,136	58,566	31,075	200,975	1,505,378	86,534	34,446	21,910	30,278	
Taxes	2,536,735	289,705	10,594	17,426	34,136	58,566	31,075	200,975	1,505,378	86,534	34,446	21,910	30,278	
Rent	2,740,655	289,705	10,594	17,426	34,136	58,566	31,075	200,975	1,505,378	86,534	34,446	21,910	30,278	
Repairs	821,012	179,812	7,723	6,514	9,724	12,920	15,251	32,989	62,140	12,920	15,251	32,989	62,140	
Salaries and wages	861,289	191,618	39,017	77,006	81,491	184,173	42,434	504,431	750,630	298,558	114,160	107,767	76,531	
Insurance	1,100,624	192,803	17,975	12,548	14,475	30,258	11,428	99,991	887,966	107,767	20,386	20,386	16,480	
Legal and professional fees	339,619	33,969	3,962	2,149	6,602	7,679	2,601	27,845	277,945	12,653	4,711	3,241	4,701	
Commissions	548,975	18,453	1,299	12,512	29,077	20,724	14,199	162,562	260,552	15,301	10,611	8,007	3,883	
Amortization	18,125	3,136	(*)	(*)	(*)	(*)	(*)	2,328	14,823	(*)	(*)	(*)	(*)	
Pension and profit-sharing plans	2,871	844	(*)	423	371	921	154	5,839	15,839	378	(*)	(*)	(*)	
Employee benefit programs	960,110	184,280	1,631	14,994	27,729	19,187	19,187	80,557	726,151	71,232	22,352	18,429	30,422	
Interest	215,659	51,834	3,068	4,938	4,938	5,303	5,863	23,632	158,815	12,632	2,220	4,212	1,400	
ad debts	14,102	3,359	()	(*)	(*)	(*)	(*)	799	9,943	(*)	(*)	(*)	(*)	
Depletion	9,562,872	2,137,241	50,707	76,225	177,889	235,767	172,405	1,284,701	7,092,717	317,040	104,352	104,886	107,802	
Other business deductions	9,859,533	2,860,612	56,812	112,703	289,770	313,689	55,524	1,856,882	6,724,552	372,455	110,161	214,224	48,470	
Net income (less deficit)	11,653,850	180,814	74,496	122,242	239,632	328,770	94,505	2,025,546	8,173,192	440,251	127,637	229,438	83,050	
Deficit	1,794,317	265,333	7,684	9,539	16,862	15,081	38,981	168,664	1,448,640	67,270	17,476	15,214	34,580	
Businesses With Net Income														
Number of businesses	1,486,025	14,663	5,958	6,679	22,181	32,293	6,573	174,309	1,166,993	41,051	10,938	16,352	11,761	
Business receipts, total	130,224,922	30,003,970	698,635	1,762,280	1,628,153	6,073,613	3,964,154	13,768,119	98,226,476	4,138,822	1,375,866	1,739,495	1,022,901	
Income from sales and operations	129,598,260	29,644,061	693,963	1,749,743	1,610,465	6,064,431	3,955,756	13,671,218	97,773,341	4,108,466	1,369,994	1,725,593	1,011,673	
Other business income	626,662	13,909	4,772	12,537	17,688	9,582	8,408	96,901	453,135	30,002	3,872	12,902	11,228	
Business deductions, total	118,571,072	2,687,965	624,139	1,640,038	1,528,321	5,745,043	3,865,659	11,742,573	90,053,284	3,698,137	1,246,229	1,510,057	939,651	
Cost of sales and operations, total	94,652,287	1,228,641	483,293	1,424,708	1,120,527	5,128,775	3,653,930	9,306,339	70,943,757	2,850,462	948,498	1,190,526	710,438	
Inventory, beginning of year	8,962,430	1,365,404	259,613	1,256,420	1,035,986	4,103,536	3,281,162	7,377,923	67,885,651	2,762,765	927,789	1,092,763	770,424	
Purchases	1,375,436	429,516	63,496	224,568	163,442	4,000,000	3,281,162	8,004,622	61,404,172	2,762,765	927,789	1,092,763	770,424	
Cost of labor	1,644,937	275,317	49,866	134,236	103,466	34,467	32,817	104,564	67,885,651	2,762,765	927,789	1,092,763	770,424	
Material and supplies	1,225,436	251,865	10,159	28,334	43,910	33,742	35,514	94,978	54,763	15,470	14,823	12,445	8,623	
Other costs	3,964,800	1,512,897	60,300	84,002	84,597	430,506	354,587	472,478	2,311,593	80,368	35,555	26,653	18,160	
Less inventory, end-of-year	10,536,949	1,795,175	33,465	39,201	158,393	103,191	143,101	798,149	8,612,302	80,368	23,697	444,728	174,184	
Laboration	1,508,384	321,798	14,164	15,617	30,350	51,402	19,688	165,404	1,153,815	65,130	23,748	19,852	21,530	
Taxes	2,107,431	275,547	8,616	14,937	20,643	40,499	6,833	164,384	1,805,824	81,665	26,284	35,815	19,586	
Rent	2,158,340	244,910	13,162	2,805	21,661	38,313	6,257	156,571	1,875,599	49,503	13,790	26,257	19,586	
Repairs	639,085	138,943	7,699	5,986	8,974	28,176	10,052	69,112	487,043	16,840	5,650	5,339	7,851	
Insurance	1,111,616	227,711	35,500	60,535	60,535	129,584	53,839	438,750	1,038,584	244,555	71,375	92,679	58,369	
Legal and professional fees	280,651	45,830	2,823	2,291	5,583	6,980	1,433	24,724	229,401	10,716	3,995	2,624	3,857	
Commissions	467,681	226,798	12,446	12,667	27,746	19,403	11,675	144,213	217,234	13,998	10,407	(*)	2,904	
Pension and profit-sharing plans	1,550	800	(*)	423	371	921	166	4,938	10,407	(*)	(*)	(*)	(*)	
Employee benefit programs	40,882	8,882	769	2,086	2,086	1,901	84	5,763	28,372	1,726	577	(*)	(*)	
Interest	145,902	13,867	4,420	12,048	25,444	11,616	15,821	62,386	565,153	53,002	15,380	17,475	20,947	
Bad debts	176,677	39,833	2,429	2,819	4,626	5,052	1,173	19,925	127,629	11,147	6,833	3,791	5,523	
Depreciation	7,554,589	1,792,351	42,110	66,798	168,418	209,822	107,915	1,093,886	5,520,231	247,784	82,570	94,384	70,830	
Other business deductions	3,126,095	180,814	74,496	122,242	239,632	328,770	94,505	2,025,546	8,173,192	440,251	127,637	229,438	83,050	
Net income	11,653,850	180,814	74,496	122,242	239,632	328,770	94,505	2,025,546	8,173,192	440,251	127,637	229,438	83,050	

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued						Food stores				
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
General merchandise stores											
Number of businesses	32,964	178,195	125,852	52,343	252,964	11,650	37,337	161,559	42,118	61,806	100,688
Business receipts, total	2,686,521	21,632,420	17,774,918	3,867,592	37,498,034	4,104,295	3,332,292	26,120,458	3,926,018	3,870,729	6,596,420
Income from sales and operations	2,681,406	21,546,004	17,677,276	3,851,756	37,372,574	4,072,344	3,330,655	25,956,630	3,920,416	3,866,246	6,592,420
Other business income	13,215	83,376	77,642	5,734	125,458	32,291	1,718	61,788	24,221	15,131	47,271
Business deductions, total	2,515,571	20,640,431	17,459,336	3,570,495	35,842,231	4,010,155	3,219,337	24,922,587	3,690,172	3,504,072	6,078,403
Cost of sales and operations, total	2,103,980	17,495,915	14,802,131	2,896,138	30,255,554	3,505,545	2,761,682	21,196,924	2,815,846	2,447,927	4,374,109
Purchases	2,099,025	17,495,915	14,802,131	2,896,138	30,255,554	3,505,545	2,761,682	21,196,924	2,815,846	2,447,927	4,374,109
Cost of labor	15,422	16,336,656	14,482,347	2,384,309	29,663,963	3,021,134	2,384,309	20,562,278	2,684,733	2,339,948	3,975,425
Material and supplies	5,387	222,600	112,880	363,167	62,518	242,663	242,663	212,524	54,822	40,238	102,416
Other costs	117,855	38,596	38,596	79,259	131,458	18,933	40,010	110,436	186,312	55,238	67,401
Net income	55,245	417,752	289,313	1,209,541	1,109,341	371,707	288,723	338,445	110,809	27,654	113,157
Less inventory, end-of-year	415,959	1,303,561	1,186,007	2,412,025	577,992	577,992	238,903	910,408	607,336	933,761	1,039,783
Depreciation	28,664	121,650	149,129	72,521	275,070	20,684	12,107	182,988	59,311	51,830	96,111
Taxes	45,620	306,549	243,594	62,955	544,858	35,473	29,601	408,727	71,057	62,644	100,907
Rent	35,326	287,825	233,001	58,824	587,503	47,242	38,046	472,452	59,250	52,298	88,647
Salaries and wages	129,283	1,019,242	720,842	258,409	1,932,015	162,983	181,475	1,216,205	216,205	181,475	265,445
Insurance	16,455	109,394	76,931	32,463	240,511	24,713	20,288	151,998	43,572	35,768	69,429
Legal and professional fees	3,871	36,117	24,953	11,164	70,083	4,270	4,895	42,429	11,469	12,876	19,926
Commissions	5,551	8,341	5,687	2,754	49,569	9,845	27,193	7,299	5,242	17,437	27,416
Amortization	(*)	3,365	1,866	1,139	4,126	1,175	—	1,629	1,322	1,894	3,716
Pension and profit-sharing plans	(*)	3,820	1,681	2,139	4,126	1,175	—	1,629	1,322	1,894	3,716
Employee benefit programs	214	11,448	5,018	5,770	8,134	3,801	(*)	5,185	56,916	1,469	1,879
Interest	19,256	94,500	69,018	25,482	183,707	49,624	28,992	183,707	35,033	62,803	62,803
Bad debts	4,934	15,366	14,733	1,063	68,432	6,419	3,906	3,906	15,823	3,977	17,606
Other business deductions	102,899	938,507	693,598	244,909	1,412,014	154,319	173,590	821,153	256,952	316,181	518,560
Net income (less deficit)	171,050	991,989	704,982	287,007	1,655,803	94,180	117,886	1,207,891	235,846	366,657	518,375
Net income	191,547	1,126,744	896,497	320,247	1,892,218	114,446	52,776	1,311,332	295,778	487,062	611,159
Deficit	20,497	134,755	101,515	33,240	236,415	20,866	52,776	103,441	53,932	80,405	52,784
Businesses With Net Income											
Number of businesses	25,031	140,727	98,208	42,519	198,351	9,405	24,684	137,405	28,077	41,158	69,856
Business receipts, total	2,373,904	19,190,220	15,886,013	3,504,207	33,618,631	3,682,885	2,768,338	23,836,939	3,320,809	3,438,070	5,609,725
Income from sales and operations	2,361,171	19,114,630	15,815,651	3,488,579	33,505,386	3,654,387	2,765,563	23,778,262	3,310,174	3,415,999	5,587,583
Other business income	12,733	75,590	70,362	5,228	113,245	28,398	7,765	58,341	20,635	12,971	41,140
Business deductions, total	2,182,587	18,051,416	14,879,516	3,193,960	31,726,413	3,568,439	2,597,666	22,522,277	3,035,031	2,981,908	5,087,564
Cost of sales and operations, total	1,786,290	14,863,221	12,713,925	2,149,296	25,508,710	2,630,393	1,940,617	18,625,755	2,552,145	2,057,533	3,402,014
Purchases	1,786,290	14,863,221	12,713,925	2,149,296	25,508,710	2,630,393	1,940,617	18,625,755	2,552,145	2,057,533	3,402,014
Cost of labor	10,582	179,808	81,502	198,306	312,821	52,132	21,861	153,560	44,968	34,661	188,367
Material and supplies	4,468	108,848	33,635	75,213	224,049	39,276	61,501	116,443	15,829	37,959	76,973
Other costs	45,064	151,084	118,214	113,214	1,009,593	358,971	248,781	299,900	101,941	22,342	120,107
Less inventory, end-of-year	357,688	1,083,525	984,012	1,033,515	2,065,284	487,795	210,395	1,208,870	646,224	805,046	855,740
Depreciation	25,751	183,021	120,485	62,536	231,479	18,081	9,139	160,611	43,648	40,506	76,915
Taxes	38,443	266,948	209,799	57,149	470,641	29,815	25,650	357,044	58,132	59,631	117,844
Rent	30,512	245,260	165,614	78,666	521,000	14,322	30,706	420,362	45,070	114,569	134,355
Salaries and wages	117,056	899,895	631,448	268,407	1,782,608	145,133	134,954	1,346,954	231,037	296,292	327,822
Insurance	13,821	93,926	65,267	28,659	207,251	15,859	16,341	116,341	34,837	103,913	58,568
Legal and professional fees	3,453	30,997	21,599	9,388	60,896	3,606	3,520	44,682	9,088	10,295	17,054
Commissions	5,549	8,295	5,553	2,742	41,620	9,651	21,810	6,977	4,172	4,589	24,436
Amortization	(*)	1,317	1,328	1,050	1,050	96	—	1,622	1,319	1,874	3,716
Pension and profit-sharing plans	(*)	3,632	1,570	2,062	4,084	1,143	—	1,622	1,319	1,874	3,716
Employee benefit programs	214	11,448	5,018	5,770	8,134	3,801	(*)	5,185	56,916	1,469	1,879
Interest	14,887	72,682	51,244	21,438	146,304	41,529	18,580	44,624	41,571	28,521	48,024
Bad debts	4,865	12,405	11,935	1,063	68,432	6,419	3,906	3,906	15,823	3,977	17,606
Other business deductions	87,823	772,094	566,719	205,375	1,211,572	131,099	142,821	733,288	204,364	243,682	467,547
Net income	191,547	1,126,744	896,497	320,247	1,892,218	114,446	170,662	1,311,332	295,778	487,062	611,159
Footnote at end of table											

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Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued					Finance, insurance, and real estate									
	Retail trade—Continued					Wholesale and retail trade not allocated	Total	(72)	Finance			Insurance brokers, and service	Total	Real estate Operators of buildings-	
	Used merchandise stores	Sporting goods and bicycle shops	Gift novelty and souvenir shops	Direct selling organizations	Other retail trade				(73)	(74)	(75)				(76)
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)		
Businesses With and Without Net Income															
Number of businesses															
Business receipts, total															
Income from sales and operations															
Other business income															
Business deductions, total															
Cost of sales and operations, total															
Inventory, beginning of year															
Purchases															
Cost of labor															
Material and supplies															
Other costs															
Less: Inventory end-of-year															
Depreciation															
Taxes															
Repairs															
Salaries and wages															
Insurance															
Legal and professional fees															
Commissions															
Amortization															
Employer's profit-sharing plans															
Employee benefit programs															
Interest															
Bad debts															
Depreciation															
Other business deductions															
Net income (less deficit)															
Net income															
Deficit															
Businesses With Net Income															
Number of businesses															
Business receipts, total															
Income from sales and operations															
Other business income															
Business deductions, total															
Cost of sales and operations, total															
Inventory, beginning of year															
Purchases															
Cost of labor															
Material and supplies															
Other costs															
Less: Inventory end-of-year															
Depreciation															
Taxes															
Repairs															
Salaries and wages															
Insurance															
Legal and professional fees															
Commissions															
Amortization															
Employer's profit-sharing plans															
Employee benefit programs															
Interest															
Bad debts															
Depreciation															
Other business deductions															
Net income															

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Finance, insurance, and real estate—Continued															
	Real estate—Continued															
	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Hotels and other lodging places	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Com-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic and portrait studios	Beauty shops	Barber shops	Other personal services
(79)	(80)	(81)	(92)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)			
Businesses With and Without Net Income																
Number of businesses	405,212	8,721	22,355	3,034,056	80,724	38,840	41,884	605,236	52,283	32,265	225,009	91,820	171,013			
Business receipts, total	4,943,161	517,420	540,397	55,997,019	2,288,480	1,407,655	880,825	6,876,371	1,117,266	463,107	2,466,176	811,183	1,362,161			
Income from sales and operations	4,864,531	482,966	535,112	55,652,112	2,268,004	1,396,525	871,479	6,834,934	1,115,331	459,361	2,462,883	808,110	1,352,304			
Other business income	78,630	34,454	5,285	344,055	20,476	11,130	9,346	42,483	1,335	(*)	22,293	3,073	9,857			
Business deductions, total	3,193,153	538,361	397,326	37,611,657	2,230,937	1,375,047	855,739	5,218,497	951,655	412,866	1,860,544	408,852	997,085			
Cost of sales and operations, total	414,762	240,415	106,480	10,405,317	359,559	207,514	151,045	243,212	173,945	430,749	340,594	94,094	340,594			
Inventory, beginning of year	64,750	102,448	29,662	805,008	29,662	23,615	6,047	110,133	9,420	10,593	25,712	6,359	56,973			
Purchases	176,913	97,946	37,946	5,384,317	251,610	158,455	93,155	4,855,846	57,786	103,558	22,656	25,966	217,922			
Cost of labor	6,612	4,777	(*)	1,864,823	34,588	30,833	10,721	34,877	17,971	46,263	17,971	18,440	31,623			
Materials and supplies	60,561	34,012	67,240	1,692,769	37,375	18,490	17,245	344,431	18,933	46,264	131,471	18,440	42,954			
Other costs	162,084	113,683	87,240	1,521,753	39,276	11,843	27,433	172,229	18,933	39,865	19,091	15,400	51,175			
Less inventory, end-of-year	56,156	112,352	(*)	863,139	32,312	25,747	6,585	10,719	10,719	41,465	26,314	4,564	60,033			
Depreciation	175,320	21,947	20,921	2,409,977	319,520	205,605	113,915	353,124	57,932	25,874	88,046	18,598	69,378			
Taxes	83,254	17,177	18,158	1,237,313	165,170	98,696	66,474	201,489	39,425	11,451	82,090	16,542	34,914			
Rent	137,334	2,021	12,396	2,525,172	77,715	44,902	32,813	501,377	57,155	21,181	191,764	82,201	65,601			
Repairs	31,702	6,331	3,177	609,692	106,877	62,150	44,727	104,775	17,989	5,000	26,661	5,721	18,855			
Salaries and wages	145,014	22,690	39,990	6,307,204	244,892	179,164	85,728	990,002	59,743	29,981	504,989	65,120	109,937			
Insurance	47,332	7,458	6,627	1,021,609	68,776	41,573	27,203	6,852	24,735	3,716	35,842	2,955	2,955			
Legal and professional fees	54,719	3,962	1,164	13,232	13,232	7,164	6,128	39,552	3,877	2,716	15,644	2,796	8,317			
Commissions	514,414	3,609	27,551	364,949	3,076	2,141	935	36,960	4,071	5,651	11,604	(*)	6,512			
Amortization	1,803	(*)	(*)	13,522	672	405	(*)	2,308	(*)	(*)	(*)	(*)	1,081			
Pension and profit-sharing plans	1,027	(*)	(*)	68,449	672	405	(*)	2,308	(*)	(*)	(*)	(*)	(*)			
Employee benefit programs	3,549	(*)	64	37,955	1,102	727	375	2,982	1,004	(*)	(*)	(*)	(*)			
Interest	188,724	90,589	21,913	622,358	222,522	158,042	64,480	96,753	25,943	5,490	20,163	3,457	24,766			
Bad debts	12,198	2,869	1,492	8,451	5,168	3,466	1,702	8,321	3,230	610	1,328	(*)	2,898			
Depletion	(*)	(*)	(*)	3,645	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other business deductions	1,378,640	112,517	141,249	11,222,446	642,902	363,423	279,479	1,414,212	229,860	127,705	449,266	106,124	288,427			
Net income (less deficit)	1,750,008	20,841	143,071	18,385,762	57,694	32,608	25,086	1,658,480	165,611	50,241	625,632	402,331	385,076			
Net income	2,007,943	57,153	181,216	20,125,183	268,980	155,344	113,646	1,813,792	192,326	75,293	664,860	403,974	395,181			
Deficit	257,935	78,094	18,145	1,739,821	211,296	122,736	88,560	155,312	26,715	25,052	39,228	1,643	30,105			
Businesses With Net Income																
Number of businesses	288,914	5,187	16,705	2,334,060	40,307	18,677	22,230	503,069	40,754	15,948	195,937	88,243	143,983			
Business receipts, total	4,342,375	280,793	480,236	51,108,270	1,578,618	962,648	615,970	6,003,170	937,980	319,276	2,216,397	806,348	1,355,889			
Income from sales and operations	4,281,274	253,458	485,127	50,825,670	1,564,216	956,576	607,640	5,953,613	936,958	315,211	2,195,129	803,519	1,356,042			
Other business income	61,101	27,335	5,109	282,600	14,402	6,072	6,330	39,557	1,122	(*)	21,268	2,829	9,848			
Business deductions, total	2,334,432	223,640	329,020	30,963,087	1,319,928	807,304	502,324	3,751,122	745,654	243,983	1,551,537	402,374	870,708			
Cost of sales and operations, total	295,462	125,185	88,403	8,871,468	227,978	137,077	90,901	1,110,781	48,883	95,885	349,322	93,689	316,831			
Inventory, beginning of year	62,665	42,441	(*)	646,257	18,320	14,966	3,354	102,767	14,740	9,885	24,261	8,359	36,228			
Purchases	157,209	32,954	(*)	4,589,951	119,388	115,359	64,239	4,603,038	34,140	9,885	24,261	8,359	36,228			
Cost of labor	16,512	18,563	(*)	1,652,769	37,735	18,563	17,235	344,431	18,563	46,264	131,471	19,400	42,954			
Materials and supplies	25,589	12,643	(*)	1,446,879	19,444	9,598	9,946	272,870	12,043	33,712	107,175	16,283	35,576			
Other costs	91,671	78,369	67,240	1,282,203	15,077	4,268	11,039	128,167	14,654	15,992	15,992	1,848	43,317			
Less inventory, end-of-year	48,828	42,193	(*)	700,328	20,414	16,947	3,467	112,944	9,696	13,666	24,492	4,411	59,354			
Depreciation	119,722	6,580	15,996	1,680,275	160,385	104,795	55,590	355,715	42,509	19,927	70,156	18,075	59,323			
Repairs	148,356	7,652	8,013	1,010,823	98,722	61,884	36,688	1,640,097	29,368	7,823	69,917	16,119	29,536			
Rent	104,526	481	9,609	2,136,243	58,884	31,846	26,638	407,089	35,221	13,186	161,646	80,293	55,141			
Repairs	25,297	3,220	1,856	446,261	57,973	35,598	22,375	17,329	13,533	2,936	22,971	5,592	16,664			
Salaries and wages	87,363	4,622	34,629	5,582,572	162,884	121,755	64,082	4,633,371	164,082	47,552	456,412	65,037	121,927			
Insurance	34,618	2,447	5,815	866,226	36,511	21,995	11,510	37,052	15,400	1,732	22,613	2,955	2,955			
Legal and professional fees	33,190	4,040	3,051	404,049	6,284	4,162	2,182	30,963	4,462	1,665	13,544	2,737	6,613			
Commissions	441,081	2,038	23,844	323,204	1,790	1,233	(*)	33,142	3,943	5,481	10,377	(*)	4,841			
Amortization	888	(*)	(*)	8,937	523	316	(*)	528	(*)	(*)	(*)	(*)	(*)			
Pension and profit-sharing plans	1,027	(*)	(*)	66,347	523	316	(*)	528	(*)	(*)	(*)	(*)	(*)			
Employee benefit programs	3,549	(*)	(*)	68,449	672	405	(*)	2,308	(*)	(*)	(*)	(*)	(*)			
Bad debts	77,258	26,983	13,365	520,826	94,887	69,010	25,977	67,755	11,958	2,377	15,231	3,320	21,201			
Depletion	3,658	1,262	684	47,210	684	370	(*)	4,180	(*)	(*)	454	(*)	2,334			
Other business deductions	1,059,249	39,641	120,787	8,980,826	401,556	216,999	184,557	1,105,366	185,733	79,735	354,987	103,732	237,612			
Net income	2,007,943	57,153	161,216	20,125,183	268,980	155,344	113,646	1,813,792	192,326	75,293	664,860	403,974	395,181			

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued															
	Business services				Automobile repair and services				Miscellaneous repair services				Amusement and recreation services, including motion pictures			
	Total	Advertising	Services to buildings	Management and maintenance relations	Other business services	Total	(99)	(100)	(101)	(102)	(103)	Total	Producers, entertainers and others	Other amusement and recreation services		
(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)			
Businesses With and Without Net Income																
Number of businesses	562,049	23,092	87,959	148,740	302,258	187,878	155,861	101,903	54,058	32,017	247,046	98,760	148,286			
Business receipts, total	6,730,254	533,395	920,066	1,609,317	3,667,480	6,115,025	5,525,950	3,101,199	2,424,751	589,075	3,100,332	956,051	2,142,281			
Income from sales and operations	6,730,254	533,395	920,066	1,609,317	3,667,480	6,115,025	5,525,950	3,101,199	2,424,751	589,075	3,100,332	956,051	2,142,281			
Other business income	58,599	1,563	1,599	14,076	38,361	16,093	14,302	11,339	2,963	1,791	24,078	1,748	21,330			
Business deductions, total	4,678,492	408,735	600,315	860,691	2,808,761	5,368,886	4,852,536	2,741,732	2,110,604	516,350	2,844,229	2,873,991	2,176,314			
Cost of sales and operations, total	1,506,526	213,711	188,075	148,486	956,254	3,002,700	2,855,495	1,688,339	1,167,157	147,205	1,777,986	196,188	507,422			
Inventory, beginning of year	53,832	61,992	3,144	2,946	5,745	234,640	230,133	73,149	4,507	1,058,090	44,216	138,559	302,677			
Purchases	579,694	37,832	37,832	2,946	2,946	2,946	2,946	196,986	196,986	196,986	196,986	196,986	36,312			
Cost of labor	403,157	13,711	12,744	7,113	192,286	1,237,631	1,237,631	727,155	81,843	61,843	1,068,090	441,276	139,559			
Material and supplies	175,752	9,056	25,142	12,266	129,288	407,647	407,647	211,541	169,069	27,532	115,914	63,634	36,312			
Other costs	347,877	129,119	10,767	166,420	107,677	185,722	185,722	151,561	101,507	50,054	184,969	148,461	76,312			
Less: Inventory, end of year	64,026	—	3,074	2,555	58,073	25,750	25,750	172,294	78,767	6,169	285,108	167,748	111,777			
Depreciation	366,169	9,786	32,839	37,273	288,291	223,939	223,939	147,587	99,235	13,943	232,060	42,391	169,669			
Taxes	108,996	3,990	18,136	10,013	78,657	163,407	163,407	94,157	60,326	11,701	188,996	30,616	51,356			
Rent	218,177	11,209	15,509	5,801	131,658	202,682	202,682	143,157	89,933	1,308	259,440	46,305	104,818			
Repairs	70,007	2,823	10,835	6,214	50,135	67,674	67,674	23,328	17,588	1,013	61,531	8,013	54,518			
Salaries and wages	513,881	20,767	105,940	58,947	328,227	706,762	656,623	320,800	335,823	50,159	294,140	291,575	209,896			
Interest	3,111	3,111	10,712	51,144	113,817	98,809	98,809	53,663	44,946	15,008	63,472	7,069	41,818			
Legal and professional fees	68,666	2,241	9,632	30,775	30,016	21,351	21,351	9,592	9,643	2,116	14,425	11,266	17,977			
Commissions	115,476	4,583	5,831	49,783	55,269	15,798	12,634	6,159	6,475	3,164	13,768	20,054	54,406			
Amortization	3,668	—	—	—	—	1,222	1,222	—	—	—	1,205	—	608			
Loss on and profit-sharing plans	5,002	—	—	1,118	3,659	893	893	889	—	—	1,547	613	848			
Employee benefit programs	101,634	1,332	7,956	18,492	73,624	84,962	84,962	30,120	25,032	5,975	1,943	95	40,915			
Interest	101,634	1,332	7,956	18,492	73,624	84,962	84,962	30,120	25,032	5,975	1,943	95	40,915			
Bad debts	16,964	643	480	10,115	7,716	11,616	11,616	6,893	6,819	2,670	44,554	3,639	17,774			
Depreciation	—	—	—	—	—	—	—	—	—	—	1,114	—	—			
Other business deductions	1,493,483	134,131	185,637	418,448	755,067	743,798	636,509	339,490	297,019	583,578	1,137,013	288,413	846,600			
Net income (less deficit)	2,051,766	319,751	319,751	748,636	659,719	872,414	872,414	359,487	313,947	715,658	226,341	260,374	—34,033			
Net income	2,362,936	134,722	329,137	835,358	1,063,719	1,264,419	95,563	67,815	103,581	788,373	426,056	301,956	350,441			
Deficit	311,170	10,662	9,396	86,722	205,000	126,419	—	—	27,748	72,715	—	41,592	388,474			
Businesses With Net Income																
Number of businesses	434,038	17,721	61,293	115,682	219,342	143,072	121,745	76,333	45,412	21,327	173,718	74,278	70,109			
Business receipts, total	6,120,894	513,238	871,285	1,511,890	3,224,481	5,241,867	4,773,171	2,585,338	2,187,833	468,696	2,593,022	888,443	1,640,580			
Income from sales and operations	6,091,656	511,694	870,214	1,500,903	3,209,047	5,229,307	4,762,291	2,576,334	2,185,577	467,016	2,513,716	886,813	1,626,883			
Other business income	29,238	1,544	—	10,987	15,434	12,560	10,880	8,004	2,076	1,680	15,307	1,570	13,737			
Business deductions, total	3,757,958	378,518	542,148	676,532	2,160,762	4,369,309	4,004,194	2,158,956	1,846,138	365,115	2,385,380	586,487	1,290,139			
Cost of sales and operations, total	1,322,922	205,222	163,557	127,080	827,063	2,537,448	2,419,154	1,353,993	1,065,761	118,294	1,876,626	196,658	356,572			
Inventory, beginning of year	49,332	61,992	3,144	2,946	5,745	234,640	230,133	73,149	4,507	1,058,090	44,216	138,559	302,677			
Purchases	503,787	49,332	49,332	44,607	209,189	2,052,622	2,052,622	1,341,912	91,457	1,967	3,639	226,511	226,511			
Cost of labor	364,693	503,787	26,161	16,611	400,290	1,724,362	1,662,056	1,011,508	650,548	62,306	927,918	363,864	26,501			
Material and supplies	150,513	13,522	105,136	69,155	176,880	337,742	323,842	123,285	210,457	4,090	167,577	47,283	20,988			
Other costs	302,657	122,013	22,800	7,693	111,059	351,175	325,982	168,592	128,497	25,193	158,200	49,577	3,504			
Less: Inventory, end of year	48,660	—	—	—	—	227,609	223,325	148,070	75,255	4,284	209,084	35,227	70,730			
Depreciation	224,806	6,209	30,618	26,234	161,745	113,027	113,027	64,748	48,289	99,515	109,883	32,198	77,485			
Taxes	67,915	3,997	17,089	8,119	59,300	133,130	133,130	86,266	58,726	13,768	83,490	20,054	42,912			
Rent	163,522	9,929	13,760	4,830	33,625	160,964	160,964	109,964	87,153	1,205	132,860	19,533	113,327			
Repairs	55,264	2,623	10,835	6,214	37,589	18,566	18,566	13,937	13,937	1,308	61,531	8,013	28,196			
Salaries and wages	451,828	19,581	100,158	49,122	282,967	536,629	536,629	233,055	267,229	249,891	233,953	77,161	191,776			
Interest	3,111	3,111	10,712	51,144	113,817	98,809	98,809	53,663	44,946	15,008	63,472	7,069	41,818			
Legal and professional fees	48,927	2,087	9,632	30,775	30,016	21,351	21,351	9,592	9,643	2,116	14,425	11,266	17,977			
Commissions	96,970	4,313	4,544	47,373	40,740	12,819	12,819	4,793	6,433	1,503	74,559	24,281	50,278			
Amortization	2,855	—	—	—	—	—	—	—	—	—	—	—	—			
Loss on and profit-sharing plans	4,812	—	—	692	2,921	894	892	888	—	—	1,547	613	848			
Employee benefit programs	101,634	1,332	7,956	18,492	73,624	84,962	84,962	30,120	25,032	5,975	1,943	95	40,915			
Interest	101,634	1,332	7,956	18,492	73,624	84,962	84,962	30,120	25,032	5,975	1,943	95	40,915			
Bad debts	16,964	643	480	10,115	7,716	11,616	11,616	6,893	6,819	2,670	44,554	3,639	17,774			
Depreciation	—	—	—	—	—	—	—	—	—	—	—	—	—			
Other business deductions	1,165,169	120,410	167,391	325,394	552,074	605,697	526,939	267,412	259,527	441,114	624,442	220,147	403,895			
Net income	2,362,936	134,722	329,137	835,358	1,063,719	872,558	788,977	427,282	341,695	788,373	652,397	301,856	350,441			

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued												Mature of business not allocable
	Medical and health services					Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services				
	Total	Offices of physicians	Offices of dentists	Other medical and health services	Other				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	Other services	
(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)		
Businesses With and Without Net Income													
Number of businesses	392,203	154,450	82,735	155,018	150,951	147,876	74,374	151,490	26,355	125,135	196,323	16,864	
Business receipts, total	17,511,400	8,721,686	5,163,534	3,626,178	4,481,120	731,831	1,475,253	1,715,207	683,984	1,022,223	1,411,249	238,083	
Income from sales and operations	17,412,163	8,670,391	5,123,728	3,618,044	4,459,407	725,403	1,475,253	1,701,873	683,337	1,018,536	1,397,024	237,812	
Other business income	99,237	51,297	39,806	8,134	21,713	6,428	8,926	13,334	6,647	6,687	21,225	(*)	
Business deductions, total	8,764,761	3,747,026	2,762,056	2,255,171	2,652,204	515,269	977,043	967,140	357,784	549,956	954,759	193,754	
Cost of sales and operations, total	1,243,140	208,532	437,900	596,708	119,544	86,415	24,283	70,465	11,646	58,819	125,632	17,460	
Inventory, beginning of year	24,491	1,606	2,820	20,065	(*)	9,925	1,913	2,031	(*)	9,925	32,740	7,460	
Purchases	280,145	43,028	26,099	221,008	(*)	50,925	60,206	17,394	(*)	17,394	110,142	87,862	
Cost of goods sold	177,573	44,606	23,279	199,713	(*)	40,466	49,034	33,875	6,084	27,791	110,142	(*)	
Material and supplies	364,194	57,373	34,885	43,885	18,355	12,380	5,967	12,380	(*)	5,967	74,045	26,684	
Other costs	317,035	60,264	176,116	80,355	71,799	6,100	117,139	14,813	(*)	14,813	13,684	14,157	
Less inventory, end of year	20,319	1,227	2,662	16,430	(*)	10,195	2,404	1,952	(*)	1,952	36,362	(*)	
Depreciation	465,337	194,121	146,627	124,589	107,440	47,287	44,352	54,716	17,342	37,374	59,970	35,979	
Taxes	267,187	114,714	75,421	55,421	55,421	24,012	24,012	26,927	15,212	11,705	21,768	5,088	
Rent	747,128	362,914	231,931	162,283	244,020	98,100	98,100	115,815	32,515	8,811	10,939	4,818	
Repairs	99,222	40,684	23,472	35,066	21,124	15,661	9,951	8,811	3,992	5,923	10,939	4,818	
Salaries and wages	2,124,758	970,453	704,906	449,399	518,857	221,567	221,567	240,856	129,656	111,088	69,305	11,927	
Insurance	417,040	309,112	53,831	54,097	45,001	10,634	25,216	20,492	8,160	11,732	13,738	1,985	
Legal and professional fees	168,855	85,811	52,031	31,013	67,536	3,481	29,635	3,481	4,865	4,865	13,684	758	
Commissions	41,510	11,264	19,748	10,498	10,498	7,731	7,731	15,270	(*)	13,656	22,073	(*)	
Amortization	1,826	403	1,126	297	(*)	2,204	(*)	(*)	(*)	(*)	217	(*)	
Pension and profit-sharing plans	43,436	27,853	11,265	4,518	6,888	(*)	1,532	3,744	2,156	1,588	492	(*)	
Employee benefit programs	1,615,059	732,619	326,717	232,717	345,727	156,600	156,600	181,919	577	(*)	(*)	(*)	
Interest	146,039	37,271	5,665	6,638	45,497	9,757	15,619	14,235	6,871	7,364	15,742	2,205	
Bad debts	5,659	2,507	1,166	1,984	14,724	841	(*)	(*)	(*)	(*)	(*)	(*)	
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other business deductions	2,945,183	1,369,114	936,356	639,713	1,002,499	93,495	320,377	353,761	126,336	227,425	392,145	39,373	
Net income (less deficit)	8,746,639	4,974,662	2,400,470	1,371,007	2,218,916	216,562	483,210	807,467	330,200	477,267	456,490	44,289	
Net income	8,845,202	5,026,426	2,408,523	1,410,253	2,200,549	205,998	517,912	898,911	333,706	505,205	597,565	57,158	
Deficit	98,563	51,764	7,553	39,246	61,633	49,436	34,702	31,444	3,506	27,938	141,075	12,869	
Businesses With Net Income													
Number of businesses	351,726	136,237	78,924	136,565	125,758	115,193	57,209	130,013	21,893	108,120	114,970	13,934	
Business receipts, total	17,875,777	8,614,987	5,146,351	3,428,239	4,352,459	652,353	1,377,718	1,681,638	681,929	999,909	1,209,000	200,905	
Income from sales and operations	17,800,734	8,565,842	5,106,547	3,418,345	4,332,330	646,731	1,369,256	1,668,664	677,428	991,236	1,190,541	200,817	
Other business income	96,843	49,145	39,804	7,894	20,129	5,622	8,462	13,174	4,501	6,673	18,459	(*)	
Business deductions, total	8,342,375	3,589,561	2,737,828	2,015,986	2,051,910	386,355	859,806	842,927	348,223	494,704	611,435	143,747	
Cost of sales and operations, total	1,205,894	206,830	436,713	562,351	115,650	69,794	220,787	56,933	11,451	45,482	162,962	37,632	
Inventory, beginning of year	24,245	1,272	2,820	20,053	(*)	9,925	(*)	(*)	(*)	(*)	16,419	(*)	
Purchases	42,538	7,508	4,532	25,980	(*)	41,092	54,237	(*)	(*)	(*)	62,677	(*)	
Cost of goods sold	250,050	42,538	25,980	196,331	(*)	36,566	37,975	(*)	(*)	(*)	52,092	(*)	
Material and supplies	556,679	58,090	35,719	36,566	6,060	9,551	13,646	3,943	6,984	27,789	52,092	(*)	
Other costs	310,387	60,104	175,984	141,850	70,862	7,735	109,616	12,752	(*)	7,477	31,527	21,471	
Less inventory, end of year	20,131	1,125	2,662	16,344	(*)	4,127	(*)	(*)	(*)	(*)	20,954	(*)	
Depreciation	428,926	178,989	143,753	106,295	94,439	32,497	33,476	48,565	16,330	32,625	54,851	19,938	
Taxes	280,789	115,064	75,421	55,421	55,439	24,012	24,012	26,647	14,306	11,705	21,729	5,088	
Rent	710,373	347,356	218,224	144,733	218,976	98,100	98,058	115,811	32,749	48,512	48,806	3,742	
Repairs	94,078	39,578	22,956	31,504	15,729	12,917	9,033	8,119	3,019	5,100	7,149	1,039	
Salaries and wages	2,054,063	986,254	702,214	395,595	485,586	201,088	201,088	236,810	129,440	107,670	58,160	10,239	
Insurance	417,040	309,112	53,831	54,097	45,001	10,634	25,216	20,492	8,160	11,732	13,738	1,985	
Legal and professional fees	162,101	82,769	51,568	27,824	60,264	3,481	29,635	3,481	4,865	4,865	13,684	758	
Commissions	41,399	11,215	19,691	10,493	6,616	1,979	7,537	12,925	(*)	11,311	20,615	(*)	
Amortization	1,615	362	1,120	133	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Pension and profit-sharing plans	43,436	27,853	11,265	4,518	6,878	(*)	1,532	3,744	2,156	1,588	492	(*)	
Employee benefit programs	1,615,059	732,619	326,717	232,717	345,727	156,600	156,600	181,919	577	(*)	(*)	(*)	
Interest	133,180	34,748	53,521	44,911	31,875	6,700	11,031	12,879	6,552	8,822	18,822	(*)	
Bad debts	5,509	2,472	1,147	1,890	13,941	693	(*)	(*)	(*)	(*)	(*)	(*)	
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other business deductions	2,770,538	1,286,488	925,133	558,917	910,605	135,530	266,514	326,549	121,260	205,289	228,048	24,335	
Net income	8,845,202	5,026,426	2,408,523	1,410,253	2,200,549	265,998	517,912	838,911	333,706	505,205	597,565	57,158	

(*) Estimate is not shown separately, because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (loss deficit)	Net income		Deficit	Coefficient of variation (percent)			Deficit
							Amount	Number of businesses		Amount	Number of businesses	Business receipts	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries													
Total	10,841,969	339,221,398	185,745,453	15,815,144	33,064,066	44,611,260	57,272,242	3,485,345	12,660,982	0.5	0.7	0.7	1.6
Under \$2,500	3,429,702	3,008,821	2,053,141	1,029,984	206,704	2,901,004	1,556,935	1,324,415	3,659,935	1.1	1.3	2.3	2.6
\$2,500 under \$5,000	1,455,902	1,555,839	3,201,789	902,212	396,903	2,209,507	3,526,597	360,194	1,296,090	1.8	1.8	2.2	4.6
\$5,000 under \$10,000	1,830,781	29,606,411	9,730,829	2,243,769	1,813,482	7,035,770	10,785,147	1,463,400	1,845,377	1.5	1.5	2.2	5.6
\$10,000 under \$25,000	1,931,930	42,555,505	16,690,670	2,908,271	3,673,377	9,040,939	9,966,226	1,085,149	1,380,480	1.6	1.7	1.9	4.5
\$25,000 under \$50,000	869,356	59,627,405	26,223,196	3,240,721	6,699,246	11,932,326	13,078,528	106,384	1,444,202	1.6	1.6	1.8	5.2
\$50,000 under \$100,000	461,413	63,374,646	35,579,387	2,150,565	7,439,770	9,143,046	9,889,223	24,740	740,177	1.9	1.9	2.4	5.4
\$100,000 under \$200,000	234,835	68,227,706	46,457,170	1,627,567	7,849,854	5,301,493	5,914,072	24,740	612,579	2.3	2.3	2.4	5.6
\$200,000 under \$500,000	39,214	26,351,568	19,437,932	497,237	2,758,853	2,180,923	1,914,978	5,072	254,055	2.6	2.6	2.4	5.3
\$500,000 under \$1,000,000	11,446	15,015,445	11,843,143	235,234	1,915,555	499,687	564,229	1,467	140,362	1.3	1.3	1.9	4.5
\$1,000,000 under \$2,000,000	3,723	3,723,000	2,822,231	129,375	602,421	2,903,575	3,355,482	4,900	99,647	2.5	2.5	2.7	3.6
\$2,000,000 under \$5,000,000	484	3,206,622	2,682,231	152,928	1,152,928	1,152,928	1,543,006	38	54,894	5.4	6.1	2.4	5.0
\$5,000,000 under \$10,000,000 or more	166	2,768,319	2,390,344	33,519	87,175	35,894	54,306	38	18,412	5.4	6.1	2.4	5.0
All Nonfarm Industries													
Total	7,759,576	273,954,741	146,261,035	7,556,143	29,018,942	39,636,453	45,624,890	2,017,362	5,986,437	0.1	0.6	0.6	1.5
Under \$2,500	2,299,931	2,765,635	443,894	407,402	70,213	908,275	1,765,689	1,108,340	1,671,964	0.9	1.2	1.9	2.5
\$2,500 under \$5,000	959,860	3,479,435	1,545,986	265,654	85,107	739,692	2,243,768	241,890	844,073	1.5	1.5	2.2	4.6
\$5,000 under \$10,000	1,455,902	1,555,839	3,201,789	902,212	396,903	2,209,507	3,526,597	360,194	1,296,090	1.8	1.8	2.3	5.2
\$10,000 under \$25,000	1,830,781	29,606,411	9,730,829	2,243,769	1,813,482	7,035,770	10,785,147	1,463,400	1,845,377	1.5	1.5	2.2	5.6
\$25,000 under \$50,000	869,356	59,627,405	26,223,196	3,240,721	6,699,246	11,932,326	13,078,528	106,384	1,444,202	1.6	1.6	1.8	5.2
\$50,000 under \$100,000	461,413	63,374,646	35,579,387	2,150,565	7,439,770	9,143,046	9,889,223	24,740	740,177	1.9	1.9	2.4	5.4
\$100,000 under \$200,000	234,835	68,227,706	46,457,170	1,627,567	7,849,854	5,301,493	5,914,072	24,740	612,579	2.3	2.3	2.4	5.6
\$200,000 under \$500,000	39,214	26,351,568	19,437,932	497,237	2,758,853	2,180,923	1,914,978	5,072	254,055	2.6	2.6	2.4	5.3
\$500,000 under \$1,000,000	11,446	15,015,445	11,843,143	235,234	1,915,555	499,687	564,229	1,467	140,362	1.3	1.3	1.9	4.5
\$1,000,000 under \$2,000,000	3,723	3,723,000	2,822,231	129,375	602,421	2,903,575	3,355,482	4,900	99,647	2.5	2.5	2.7	3.6
\$2,000,000 under \$5,000,000	484	3,206,622	2,682,231	152,928	1,152,928	1,152,928	1,543,006	38	54,894	5.4	6.1	2.4	5.0
\$5,000,000 under \$10,000,000 or more	113	1,855,734	1,508,928	26,964	68,752	34,479	47,323	21	12,844	3.1	3.1	2.2	0.7
Agriculture, Forestry, and Fishing													
Total	3,367,244	65,289,670	40,701,700	8,155,211	4,688,016	5,587,213	12,555,439	1,564,192	6,866,226	1.6	2.1	2.3	2.5
Under \$2,500	1,233,336	1,137,223	1,618,881	671,970	142,839	2,125,776	216,617	864,984	2,342,353	2.6	3.6	7.5	4.0
\$2,500 under \$5,000	443,094	1,594,713	1,044,410	329,688	58,781	362,694	379,840	214,664	742,534	4.7	4.8	8.5	4.0
\$5,000 under \$10,000	453,283	3,317,755	1,619,817	484,262	150,246	50,915	754,896	167,203	742,961	4.9	5.0	9.9	7.1
\$10,000 under \$25,000	1,191,531	12,624,421	6,452,765	1,651,578	667,774	2,027,338	2,771,064	167,176	1,007,464	4.1	4.1	5.2	7.1
\$25,000 under \$50,000	358,390	12,839,390	6,452,765	1,651,518	667,774	2,027,338	2,771,064	77,934	734,666	4.1	4.2	5.1	9.1
\$50,000 under \$100,000	221,533	15,200,632	7,713,306	1,812,023	957,518	2,472,199	3,061,151	379,151	588,952	4.5	4.5	5.2	10.6
\$100,000 under \$200,000	85,231	11,781,979	6,502,366	1,864,484	889,338	1,769,129	2,064,409	12,719	295,280	6.5	6.7	7.2	4.0
\$200,000 under \$500,000	27,665	2,766,661	1,535,952	369,450	365,082	685,865	937,975	5,157	253,109	10.3	10.2	7.6	10.0
\$500,000 under \$1,000,000	4,165	2,773,168	1,535,952	369,450	365,082	685,865	937,975	5,157	253,109	10.3	10.2	7.6	10.0
\$1,000,000 under \$2,000,000	1,218	1,648,005	1,381,557	54,920	125,908	29,970	685	932	91,898	6.6	6.6	7.5	8.2
\$2,000,000 under \$5,000,000	410	1,225,697	1,109,464	24,087	68,874	9,078	32,336	186	37,467	3.7	3.7	6.2	7.1
\$5,000,000 under \$10,000,000	88	515,401	540,287	9,529	23,982	17,338	18,889	330	27,568	2.7	2.7	6.5	7.3
\$10,000,000 or more	53	912,585	863,416	6,555	18,423	1,415	6,983	17	5,568	15.6	17.4	10.7	16.6
Farms Total													
Total	3,122,393	65,266,657	39,484,018	7,857,001	4,045,124	4,974,607	11,647,352	1,467,993	6,672,545	1.7	2.2	2.4	2.6
Under \$2,500	1,129,771	1,042,166	1,609,847	622,582	136,849	1,992,729	195,242	816,075	2,187,971	2.8	3.9	8.3	4.2
\$2,500 under \$5,000	411,331	1,471,644	1,030,722	311,423	84,691	302,959	310,956	205,311	711,699	5.1	5.1	9.3	7.2
\$5,000 under \$10,000	414,208	3,022,850	1,609,847	450,614	136,568	256,137	694,618	158,071	713,166	5.2	5.4	7.8	7.2
\$10,000 under \$25,000	505,093	8,134,285	4,300,999	1,154,680	404,138	802,766	1,850,610	156,899	1,047,844	4.4	4.4	5.3	9.3
\$25,000 under \$50,000	342,427	12,773,162	6,320,596	1,622,267	574,126	1,901,498	2,651,976	176,508	1,321,561	4.3	4.3	5.3	9.3
\$50,000 under \$100,000	207,854	14,246,582	7,496,836	1,749,058	784,895	2,252,348	2,852,805	36,538	573,457	4.8	4.8	5.6	10.9
\$100,000 under \$200,000	80,521	11,225,390	6,234,530	1,163,273	766,981	1,655,127	1,939,512	12,283	284,385	6.8	7.0	6.5	8.2
\$200,000 under \$500,000	25,616	7,158,793	4,089,663	771,779	368,608	643,559	866,798	4,308	243,239	10.9	10.7	7.0	8.2
\$500,000 under \$1,000,000	3,930	2,615,416	2,085,074	220,850	119,967	89,201	174,124	868	64,923	7.2	6.8	7.0	8.4
\$1,000,000 under \$2,000,000	1,106	1,510,735	1,289,231	51,953	99,841	24,209	61,153	317	36,944	3.7	3.8	6.4	7.2
\$2,000,000 under \$5,000,000	397	1,190,326	1,080,219	23,424	67,702	8,161	31,004	132	22,843	6.2	6.6	7.0	7.3
\$5,000,000 under \$10,000,000	86	556,603	533,801	9,426	21,800	17,528	10,097	26	27,625	15.6	17.4	10.7	16.6
\$10,000,000 or more	53	912,585	863,416	6,555	18,423	1,415	6,983	17	5,568	15.6	17.4	10.7	16.6

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income			Deficit			Coefficient of variation (percent)		
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Agriculture, Forestry, and Fishing—Continued															
Farms Field crop															
Total	1,334,421	28,809,120	13,278,811	3,735,948	1,758,919	5,487,597	930,395	7,240,523	401,760	1,755,928	2,8	3.2	3.1	5.7	9.4
Under \$2,500	348,706	401,346	330,583	130,298	30,082	—265,358	168,923	116,919	177,517	382,335	5.3	6.4	10.7	10.7	15.9
\$2,500 under \$5,000	190,176	685,845	315,721	119,367	42,197	—130,664	130,664	130,664	130,664	130,664	7.1	7.1	9.6	15.9	15.9
\$5,000 under \$10,000	165,064	1,154,725	585,403	208,203	55,265	—130,664	130,664	130,664	130,664	130,664	6.0	6.0	9.6	15.9	15.9
\$10,000 under \$25,000	268,897	4,165,388	1,851,387	585,242	183,307	812,886	197,255	1,192,387	69,632	285,597	6.0	6.1	6.9	17.0	17.0
\$25,000 under \$50,000	163,469	5,837,639	2,475,889	828,242	228,242	1,617,358	135,629	1,720,539	9,401	177,342	6.7	6.7	7.2	26.8	26.8
\$50,000 under \$100,000	93,752	6,523,000	2,731,595	877,045	346,680	1,543,197	84,351	1,720,539	9,401	177,342	6.7	6.7	7.2	26.8	26.8
\$100,000 under \$200,000	38,922	3,060,555	1,147,381	374,327	156,724	470,448	10,213	1,507,150	1,507	14,636	14.3	14.0	9.0	29.5	29.5
\$200,000 under \$500,000	11,713	3,302,622	1,175,709	356,724	56,737	4,704,488	10,213	1,507,150	1,507	14,636	14.3	14.0	9.0	29.5	29.5
\$500,000 under \$1,000,000	834	547,131	343,233	40,045	67,387	16,319	140	21,056	37	4,737	8.8	9.3	11.2	29.2	29.2
\$1,000,000 under \$2,000,000	177	238,018	159,391	17,027	25,653	16,319	31	21,056	37	4,737	8.8	9.3	11.2	29.2	29.2
\$2,000,000 under \$5,000,000	54	154,327	119,791	6,875	15,460	1,365	31	21,056	37	4,737	8.8	9.3	11.2	29.2	29.2
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms Fruit, tree nut, and vegetable															
Total	159,830	3,784,800	2,487,016	387,038	730,601	200,277	73,485	603,489	85,914	403,192	7.5	11.1	11.2	10.8	17.9
Under \$2,500	71,445	54,166	30,938	50,744	15,751	—150,300	17,443	9,079	53,774	152,379	11.5	15.9	30.3	30.3	30.3
\$2,500 under \$5,000	20,002	69,449	55,023	17,623	11,578	—31,468	5,299	8,104	14,603	40,172	23.4	22.6	59.7	59.7	59.7
\$5,000 under \$10,000	12,279	87,351	62,265	16,453	14,164	—18,103	3,989	18,349	4,991	38,493	28.6	29.3	51.7	51.7	51.7
\$10,000 under \$25,000	23,492	370,662	210,368	51,008	59,807	9,350	16,460	75,339	2,032	95,989	20.2	20.2	25.1	25.1	25.1
\$25,000 under \$50,000	14,364	485,229	277,140	52,620	84,670	69,304	11,912	121,443	2,432	101,911	20.2	21.2	25.1	25.1	25.1
\$50,000 under \$100,000	9,674	689,452	403,355	68,954	131,129	7,604	105,058	2,070	23,356	23,356	20.8	23.8	25.3	25.3	25.3
\$100,000 under \$200,000	4,178	546,336	298,015	41,141	66,325	105,187	3,503	122,835	625	17,648	30.5	31.1	32.4	32.4	32.4
\$200,000 under \$500,000	3,643	914,072	540,515	58,897	207,716	78,912	3,349	94,058	294	15,146	36.2	38.9	18.0	18.0	18.0
\$500,000 under \$1,000,000	451	288,803	196,389	17,044	62,936	23,160	359	32,063	52	5,803	13.2	13.3	18.4	18.4	18.4
\$1,000,000 under \$2,000,000	109	150,159	104,347	7,514	37,688	10,683	95	11,859	(*)	(*)	13.2	13.3	18.4	18.4	18.4
\$2,000,000 under \$5,000,000	38	109,554	91,642	3,709	26,711	2,021	29	4,530	(*)	(*)	20.4	21.9	13.7	13.7	13.7
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms Livestock															
Total	1,359,779	31,105,481	22,498,338	3,472,951	1,367,228	—360,238	572,287	3,468,017	786,488	3,892,275	2.8	3.4	4.5	3.3	5.8
Under \$2,500	529,248	493,316	313,844	119,591	69,225	—113,741	91,318	44,594	410,940	1,588,305	4.3	5.6	16.1	16.1	16.1
\$2,500 under \$5,000	180,848	643,725	620,945	162,070	44,035	—34,540	59,580	56,142	124,214	447,386	7.5	7.7	16.8	16.8	16.8
\$5,000 under \$10,000	165,064	1,154,725	963,677	218,203	55,265	—130,664	130,664	130,664	130,664	130,664	6.6	8.9	15.7	15.7	15.7
\$10,000 under \$25,000	203,638	3,394,049	1,512,801	492,796	152,427	—24,507	128,932	531,174	74,706	555,681	7.1	7.0	11.0	11.0	11.0
\$25,000 under \$50,000	156,761	5,693,959	3,410,088	728,827	229,867	440,756	112,359	834,808	44,431	394,052	6.6	6.7	9.0	9.0	9.0
\$50,000 under \$100,000	101,672	6,876,678	4,242,949	784,455	290,460	699,148	77,203	959,253	24,469	350,105	7.1	7.2	9.6	9.6	9.6
\$100,000 under \$200,000	35,951	4,921,045	3,293,077	475,905	244,373	380,315	27,835	550,494	8,112	170,179	10.8	11.1	12.5	12.5	12.5
\$200,000 under \$500,000	9,878	2,928,655	2,319,638	188,878	156,678	84,030	6,817	232,315	3,061	148,285	18.2	18.3	17.9	17.9	17.9
\$500,000 under \$1,000,000	2,401	1,631,239	1,129,531	56,214	60,280	9,010	1,732	67,016	669	58,006	9.4	8.8	13.2	13.2	13.2
\$1,000,000 under \$2,000,000	794	1,089,245	999,093	23,403	39,827	—2,075	532	27,275	262	29,350	4.4	4.5	8.4	8.4	8.4
\$2,000,000 under \$5,000,000	234	897,611	838,625	10,947	18,559	2,872	197	16,668	97	13,796	7.1	7.4	10.0	10.0	10.0
\$5,000,000 under \$10,000,000	74	478,533	466,525	7,224	9,895	—19,155	49	7,797	25	28,952	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	50	870,577	849,332	4,328	8,683	1,873	34	6,759	16	4,866	16.5	16.3	(*)	(*)	(*)
Farms Animal specialty															
Total	54,705	424,159	412,945	66,483	58,985	—173,652	7,881	38,422	48,824	212,074	10.3	26.7	33.6	33.6	33.6
Under \$2,500	38,859	21,317	82,732	24,706	5,684	—108,059	3,431	4,792	36,428	108,851	10.0	34.8	84.9	84.9	84.9
\$2,500 under \$5,000	4,471	11,776	5,073	5,073	5,073	—108,059	3,431	4,792	36,428	108,851	10.0	34.8	84.9	84.9	84.9
\$5,000 under \$10,000	3,975	5,271	3,414	3,414	3,414	—108,059	3,431	4,792	36,428	108,851	10.0	34.8	84.9	84.9	84.9
\$10,000 under \$25,000	3,975	5,271	3,414	3,414	3,414	—108,059	3,431	4,792	36,428	108,851	10.0	34.8	84.9	84.9	84.9
\$25,000 under \$50,000	1,159	42,272	33,840	6,389	5,557	—10,675	670	1,713	3,305	27,337	53.8	49.4	64.3	64.3	64.3
\$50,000 under \$100,000	855	64,722	56,258	5,301	5,075	—10,675	670	1,713	3,305	27,337	53.8	49.4	64.3	64.3	64.3
\$100,000 under \$200,000	122	12,355	10,911	1,444	2,071	—1,713	103	(*)	103	8,375	55.0	54.6	(*)	(*)	(*)
\$200,000 under \$500,000	91	12,355	10,911	1,444	2,071	—1,713	103	(*)	103	8,375	55.0	54.6	(*)	(*)	(*)
\$500,000 under \$1,000,000	66	20,315	19,655	3,200	2,995	—4,579	(*)	(*)	(*)	13,715	72.4	75.9	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Agriculture, Forestry, and Fishing—Continued														
Farms Other														
Total	213,858	1,141,837	825,010	177,583	131,391	—179,157	66,613	296,921	148,999	476,078	81	111	122	102
Under \$2,500	167,443	68,241	191,755	97,203	14,999	—359,273	29,781	19,798	137,416	379,071	6.9	14.1	26.6	10.6
\$2,500 under \$5,000	16,798	59,149	17,373	6,290	3,006	22,416	13,581	40,396	3,217	17,960	23.4	24.3	32.4	34.2
\$5,000 under \$10,000	12,086	84,575	27,611	11,941	3,859	8,710	9,851	34,952	2,435	26,542	28.6	28.6	31.6	81.8
\$10,000 under \$25,000	7,091	123,517	53,594	8,431	3,828	30,361	4,867	50,001	2,224	19,440	23.8	25.4	34.3	42.9
\$25,000 under \$50,000	6,674	220,663	123,633	18,788	8,590	49,755	5,848	59,995	626	10,240	29.7	29.2	34.1	47.4
\$50,000 under \$100,000	1,901	122,930	62,678	13,303	11,581	18,611	1,059	32,890	496	14,279	42.2	39.9	30.5	81.9
\$100,000 under \$200,000	1,341	181,926	135,786	9,300	22,273	24,835	1,059	32,890	(*)	(*)	39.8	37.8	35.5	(*)
\$200,000 under \$500,000	309	99,801	57,966	5,843	11,544	14,748	271	18,598	(*)	(*)	29.2	29.0	33.1	(*)
\$500,000 under \$1,000,000	184	115,214	89,313	4,805	24,229	6,273	126	7,545	(*)	(*)	37.1	34.6	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Animal services, except veterinary														
Total	69,769	449,847	127,578	68,585	64,136	—138,459	16,601	59,646	53,185	199,305	70	137	18.4	9.0
Under \$2,500	44,602	36,773	4,860	27,147	3,249	—107,463	4,438	2,277	40,163	109,740	9.2	13.4	33.2	12.9
\$2,500 under \$5,000	9,430	52,734	5,691	8,943	2,477	—21,967	2,628	11,008	4,807	20,895	17.5	18.1	31.6	25.3
\$5,000 under \$10,000	6,262	86,444	11,600	8,053	5,221	6,726	4,161	17,605	2,091	10,979	21.1	20.7	33.6	28.8
\$10,000 under \$25,000	1,867	74,070	(*)	6,027	20,138	—1,298	(*)	(*)	460	10,611	34.7	37.0	(*)	33.2
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,116	80,756	(*)	6,145	19,662	1,537	(*)	(*)	331	8,287	44.6	45.2	(*)	33.4
\$100,000 under \$200,000	252	34,031	(*)	3,028	(*)	—302	(*)	(*)	141	7,990	61.3	62.9	(*)	36.9
\$200,000 under \$500,000	151	39,589	(*)	1,710	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Landscape and horticultural services														
Total	75,668	1,179,721	412,941	72,403	229,972	278,914	62,408	295,051	12,774	16,137	57	113	8.7	22.0
Under \$2,500	25,543	29,838	2,282	6,038	1,648	2,938	16,220	9,786	8,837	6,850	9.9	11.4	15.4	26.2
\$2,500 under \$5,000	8,936	32,497	2,645	3,992	1,535	11,283	7,379	12,658	(*)	(*)	16.1	16.6	19.7	(*)
\$5,000 under \$10,000	17,031	126,508	9,905	9,828	4,381	58,735	15,720	61,919	(*)	(*)	12.4	12.7	14.5	(*)
\$10,000 under \$25,000	13,704	201,165	37,637	16,739	11,915	76,645	12,985	79,102	(*)	(*)	13.6	14.2	15.6	(*)
\$25,000 under \$50,000	6,433	212,344	59,836	13,590	42,173	56,969	6,083	60,640	(*)	(*)	20.2	20.4	23.2	(*)
\$50,000 under \$100,000	2,390	161,511	59,762	9,203	42,170	36,928	2,390	36,928	(*)	(*)	30.4	30.9	30.5	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agricultural services, forestry, and fishing														
Total	99,394	2,393,445	877,163	156,222	348,784	471,951	69,015	553,190	30,250	81,239	54	72	7.2	11.4
Under \$2,500	33,420	29,026	1,892	16,203	1,451	—28,522	13,382	9,110	19,909	37,832	9.5	13.5	20.1	15.0
\$2,500 under \$5,000	14,716	53,315	3,330	7,599	1,921	18,662	12,092	23,317	2,624	5,155	16.7	16.3	22.4	28.6
\$5,000 under \$10,000	14,609	105,963	4,131	14,877	6,820	24,615	11,595	31,351	3,014	6,736	15.8	15.5	17.8	39.0
\$10,000 under \$25,000	14,139	227,896	36,659	23,053	16,974	66,781	11,672	72,455	2,467	5,684	12.5	13.0	16.3	34.8
\$25,000 under \$50,000	7,663	284,573	56,598	15,634	31,337	68,229	7,047	72,132	616	4,503	17.1	17.1	18.9	41.0
\$50,000 under \$100,000	10,173	711,483	131,698	47,617	110,791	181,386	9,127	188,594	(*)	(*)	13.9	14.1	14.6	(*)
\$100,000 under \$200,000	3,415	475,389	155,077	15,286	83,766	104,482	3,120	107,387	(*)	(*)	19.4	19.5	17.2	(*)
\$200,000 under \$500,000	1,028	281,878	115,465	9,855	57,614	825	825	36,485	(*)	(*)	29.2	28.1	26.4	(*)
\$500,000 under \$1,000,000	135	94,041	61,561	3,465	19,701	2,023	74	6,216	(*)	(*)	37.1	34.1	34.5	(*)
\$1,000,000 under \$2,000,000	81	100,900	72,701	1,867	15,085	3,056	69	3,310	(*)	(*)	18.9	19.2	26.8	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income			Deficit			Coefficient of variation (percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Business receipts	Net income	Deficit	
																(1)
Mining																
Total	55,800	3,530,555	875,152	222,828	307,838	283,053	38,289	854,827	19,004	371,774	51	371,774	4.6	4.4	5.5	
Under \$2,500	20,897	15,481	2,057	7,499	3,699	-80,870	9,136	3,938	11,514	84,808	85	84,808	13.4	15.3	13.8	
\$2,500 under \$5,000	4,787	17,642	2,899	9,899	5,295	-1,283	3,909	6,882	2,878	7,165	19.4	7,165	19.8	27.4	19.2	
\$5,000 under \$10,000	1,591	55,515	12,588	30,444	15,295	1,060	6,016	37,536	2,881	31,306	14.7	31,306	14.3	18.6	15.5	
\$10,000 under \$25,000	7,019	116,566	13,560	10,559	10,013	20,929	3,634	45,467	666	24,538	16.8	24,538	19.5	22.1	19.3	
\$25,000 under \$50,000	4,300	161,166	13,560	10,559	10,013	20,929	3,634	45,467	666	24,538	16.8	24,538	19.5	22.1	19.3	
\$50,000 under \$100,000	4,608	318,777	53,321	25,321	20,710	54,120	4,134	83,949	474	29,829	16.2	29,829	16.2	16.6	14.7	
\$100,000 under \$200,000	6,956	675,527	85,440	34,822	30,886	67,489	2,700	125,950	598	44,740	15.2	44,740	13.2	11.3	15.2	
\$200,000 under \$500,000	2,265	1,119,834	117,956	34,822	30,886	67,489	1,711	175,950	146	26,186	15.2	26,186	14.5	10.7	10.1	
\$500,000 under \$1,000,000	882	593,834	147,596	39,800	67,625	58,184	736	84,370	146	26,186	15.2	26,186	14.5	10.7	10.1	
\$1,000,000 under \$2,000,000	296	404,777	111,050	22,872	36,283	35,395	214	65,283	82	25,283	8.6	25,283	8.7	8.1	10.3	
\$2,000,000 under \$5,000,000	119	152,032	80,178	15,447	20,152	33,512	111	22,774	28	18,262	10.6	18,262	9.7	5.1	11.3	
\$5,000,000 under \$10,000,000	31	18,940	1,940	8,224	18,940	21,796	22	21,796	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	11	175,803	(*)	8,224	(*)	21,796	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Oil and gas extraction																
Total	48,782	2,910,212	482,915	187,787	207,741	250,532	33,410	588,011	15,045	337,479	54	337,479	4.9	4.7	5.7	
Under \$2,500	17,481	14,080	1,662	4,535	3,617	-63,823	8,635	3,814	8,599	67,637	95	67,637	14.4	15.8	14.8	
\$2,500 under \$5,000	4,239	15,901	725	1,213	(*)	1,015	3,761	6,647	2,788	5,632	20.5	5,632	21.1	28.3	18.7	
\$5,000 under \$10,000	6,875	47,412	2,954	4,336	2,347	-18,389	3,987	19,936	2,788	29,325	16.4	29,325	17.7	22.3	26.4	
\$10,000 under \$25,000	3,516	129,534	10,236	6,601	3,220	18,666	2,916	42,285	650	23,827	19.2	23,827	19.9	23.4	19.8	
\$25,000 under \$50,000	4,072	275,975	38,803	21,375	19,418	42,907	3,601	72,585	471	29,678	17.1	29,678	16.6	17.2	14.7	
\$50,000 under \$100,000	3,008	412,652	62,176	25,641	18,522	46,926	2,344	88,633	664	41,705	15.6	41,705	15.6	14.6	19.3	
\$100,000 under \$200,000	2,718	625,358	78,013	32,371	32,350	43,700	1,640	175,115	438	29,965	13.2	29,965	13.2	11.4	14.4	
\$200,000 under \$500,000	828	425,238	78,013	32,371	32,350	43,700	310	175,115	110	22,215	15.6	22,215	15.2	11.4	9.8	
\$500,000 under \$1,000,000	225	307,815	73,038	14,711	20,958	31,237	64	52,819	64	21,582	9.5	21,582	9.7	8.8	9.6	
\$1,000,000 under \$2,000,000	91	255,919	9,574	5,171	23,040	16,341	16	40,807	27	17,767	12.0	17,767	12.0	10.7	11.6	
\$2,000,000 under \$5,000,000	20	130,623	23,984	7,398	4,244	16,341	16	19,544	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	10	163,231	(*)	8,112	(*)	20,952	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	10	163,231	(*)	8,112	(*)	20,952	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other mining																
Total	6,838	620,343	192,837	54,859	100,097	32,521	2,879	66,818	3,959	34,295	137	34,295	13.4	13.5	20.1	
Under \$2,500	3,416	1,401	(*)	2,964	(*)	-17,047	501	124	2,915	17,171	185	17,171	30.7	37.5	34.7	
\$2,500 under \$5,000	548	1,741	(*)	(*)	(*)	-331	(*)	(*)	(*)	(*)	58.8	(*)	58.8	(*)	(*)	
\$5,000 under \$10,000	316	2,478	(*)	523	(*)	-219	(*)	(*)	90	1,971	36.5	1,971	37.9	(*)	(*)	
\$10,000 under \$25,000	300	5,822	(*)	1,660	(*)	2,461	(*)	(*)	(*)	(*)	36.8	(*)	36.8	(*)	(*)	
\$25,000 under \$50,000	784	31,632	(*)	3,952	(*)	11,213	(*)	(*)	(*)	(*)	55.1	(*)	55.1	(*)	(*)	
\$50,000 under \$100,000	536	44,852	(*)	3,946	(*)	2,372	(*)	11,364	(*)	(*)	49.6	(*)	49.6	(*)	(*)	
\$100,000 under \$200,000	390	54,787	14,029	5,881	8,536	6,719	77	7,234	(*)	(*)	64.9	(*)	64.9	(*)	(*)	
\$200,000 under \$500,000	187	57,419	16,723	15,529	35,298	8,684	226	12,455	(*)	(*)	54.2	(*)	54.2	(*)	(*)	
\$500,000 under \$1,000,000	254	167,576	68,723	31,829	35,298	8,684	226	12,455	28	3,971	35.5	3,971	33.7	29.6	37.6	
\$1,000,000 under \$2,000,000	71	96,962	38,012	8,161	15,325	4,156	53	7,839	(*)	(*)	19.5	(*)	19.5	(*)	(*)	
\$2,000,000 under \$5,000,000	28	97,113	(*)	5,873	14,982	11,472	27	11,987	(*)	(*)	22.0	(*)	21.1	14.2	(*)	
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Construction																
Total	892,244	31,012,890	17,027,857	1,098,405	5,870,784	4,388,896	758,346	4,898,875	133,898	599,779	1.8	599,779	2.4	2.2	5.9	
Under \$2,500	180,338	225,400	35,206	34,107	7,648	14,096	126,551	109,037	53,788	94,942	3.9	94,942	4.8	6.2	10.5	
\$2,500 under \$5,000	111,182	402,213	55,061	28,604	17,521	158,230	93,411	171,771	17,771	23,475	4.7	23,475	4.8	5.9	15.9	
\$5,000 under \$10,000	143,045	1,047,089	192,301	46,177	45,062	459,150	130,592	480,144	12,453	20,954	4.2	20,954	4.2	5.1	18.1	
\$10,000 under \$25,000	200,388	3,244,189	1,051,928	159,299	341,985	947,374	180,895	1,027,292	19,493	73,918	3.6	73,918	3.7	4.4	16.4	
\$25,000 under \$50,000	117,035	4,195,267	1,775,733	206,633	341,985	947,374	103,409	914,174	13,626	62,795	4.8	62,795	4.8	5.6	17.3	
\$50,000 under \$100,000	71,079	5,003,530	2,241,109	177,873	1,009,713	696,870	63,833	765,732	7,246	68,862	5.4	68,862	5.4	6.4	20.8	
\$100,000 under \$200,000	41,666	5,648,815	3,437,304	176,135	1,235,923	576,482	35,699	841,961	5,967	62,379	6.4	62,379	6.4	7.0	20.2	
\$200,000 under \$500,000	23,009	6,942,276	4,557,717	188,841	1,487,340	1,027,552	20,252	570,326	2,757	50,174	7.1	50,174	6.9	7.4	21.2	
\$500,000 under \$1,000,000	3,410	2,302,661	1,645,324	43,147	480,297	102,238	2,791	129,289	619	27,049	9.3	27,049	8.7	9.8	19.9	
\$1,000,000 under \$2,000,000	836	1,122,414	863,852	18,705	196,034	44,237	715	58,029	121	11,792	5.5	11,792	5.6	8.0	19.4	
\$2,000,000 under \$5,000,000	223	602,795	448,191	13,674	96,940	17,846	178	24,163	45	6,517	10.6	6,517	10.7	13.3	17.1	
\$5,000,000 under \$10,000,000	25	164,222	132,507	4,023	21,146	2,745	18	4,660	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)		
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	(11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued													
General contractors and operative builders													
Total	161,094	12,254,126	8,189,734	365,245	1,912,050	990,720	127,552	1,230,298	33,542	249,578	3.7	4.0	4.4
Under \$2,500	21,054	24,990	9,114	8,685	4,728	-36,184	10,712	8,773	10,342	43,957	10.9	13.4	19.4
\$2,500 under \$5,000	10,805	132,463	51,959	5,691	1,396	5,144	7,028	13,292	3,777	8,148	15.0	15.2	22.4
\$5,000 under \$10,000	17,309	430,761	131,959	7,300	5,256	47,100	14,598	51,884	2,611	4,784	11.6	11.8	14.9
\$10,000 under \$25,000	28,332	1,036,915	163,794	26,028	184,026	183,634	24,526	110,241	4,268	16,495	9.3	9.6	11.7
\$25,000 under \$50,000	28,840	1,036,915	163,794	26,028	184,026	183,634	24,526	110,241	4,268	16,495	9.3	9.6	11.7
\$50,000 under \$100,000	23,240	1,669,381	1,018,209	62,085	302,292	187,641	20,661	218,580	2,580	30,947	9.5	9.6	11.3
\$100,000 under \$200,000	16,774	2,261,313	1,508,834	65,253	370,754	232,437	13,467	220,160	3,307	40,107	10.3	10.3	11.7
\$200,000 under \$500,000	11,840	3,651,958	2,639,958	97,635	603,736	232,437	9,818	269,718	2,022	37,281	9.6	9.3	10.4
\$500,000 under \$1,000,000	2,083	1,397,496	1,085,321	20,918	170,901	44,032	1,508	86,980	120	22,948	12.0	11.2	12.8
\$1,000,000 under \$2,000,000	603	832,877	662,387	13,435	116,947	28,153	508	38,559	95	10,406	6.4	6.5	9.3
\$2,000,000 under \$5,000,000	185	502,262	392,211	8,890	68,760	12,848	145	19,093	40	6,245	11.7	11.9	14.1
\$5,000,000 under \$10,000,000	22	144,714	121,081	2,051	16,124	2,967	16	4,242	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors Total	662,455	17,712,819	8,362,999	680,285	3,365,653	3,197,564	588,470	3,439,181	93,985	241,617	1.9	3.1	2.6
Total	150,181	188,797	23,898	23,015	2,657	50,539	109,526	94,535	40,555	43,996	4.3	5.3	6.6
Under \$2,500	91,896	337,948	147,294	19,980	15,121	142,901	106,327	167,784	13,720	14,883	5.2	6.4	17.8
\$2,500 under \$5,000	114,857	835,771	364,857	37,781	37,781	37,781	106,327	390,557	8,425	14,900	4.7	4.7	5.6
\$5,000 under \$10,000	160,112	2,596,890	819,857	124,680	281,006	798,943	146,225	852,121	13,887	53,788	4.1	4.2	4.9
\$10,000 under \$25,000	82,141	2,921,970	1,222,327	150,447	500,444	616,384	72,757	656,434	9,384	40,050	5.7	5.9	6.8
\$25,000 under \$50,000	45,332	3,147,113	1,635,658	111,063	662,471	480,477	40,952	517,120	4,380	36,643	6.9	7.0	8.1
\$50,000 under \$100,000	23,368	3,182,464	1,792,605	104,428	803,511	376,175	20,248	397,003	2,630	20,828	8.6	8.6	9.0
\$100,000 under \$200,000	11,036	3,259,283	1,920,742	89,523	872,918	281,304	10,305	293,162	731	11,858	10.6	10.5	10.6
\$200,000 under \$500,000	1,275	667,036	525,914	22,006	304,337	51,177	1,132	61,014	143	3,837	14.8	14.1	15.3
\$500,000 under \$1,000,000	222	277,787	192,352	5,220	78,129	14,340	197	15,512	(*)	(*)	11.4	11.4	14.9
\$1,000,000 under \$2,000,000	34	92,273	48,659	3,540	24,788	3,626	29	3,898	(*)	(*)	25.6	24.8	35.8
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors Plumbing, heating, and air conditioning	73,617	3,365,867	1,946,474	68,370	605,643	468,335	61,457	506,961	12,160	40,546	5.8	7.4	7.3
Total	2,564	9,677	8,094	1,655	(*)	-1,801	4,885	2,939	4,359	4,140	16.7	18.4	31.0
Under \$2,500	2,533	23,425	8,094	1,655	(*)	-1,801	4,885	2,939	4,359	4,140	16.7	18.4	31.0
\$2,500 under \$5,000	6,449	48,134	14,795	2,114	(*)	14,235	5,664	17,354	2,348	2,327	19.9	20.5	26.6
\$5,000 under \$10,000	16,559	274,845	122,093	10,593	13,422	64,606	15,479	68,839	1,080	4,233	12.7	13.4	15.5
\$10,000 under \$25,000	14,438	528,915	284,351	16,333	59,404	97,725	13,111	102,681	(*)	(*)	14.1	14.3	16.1
\$25,000 under \$50,000	12,085	867,079	498,838	25,670	135,063	119,692	10,690	136,017	(*)	(*)	13.8	14.0	15.8
\$50,000 under \$100,000	5,666	752,446	439,479	17,618	124,816	86,534	4,801	86,534	(*)	(*)	18.1	18.0	19.7
\$100,000 under \$200,000	2,194	678,245	449,621	12,478	162,067	70,257	2,194	70,257	(*)	(*)	20.7	20.5	19.6
\$200,000 under \$500,000	209	146,398	86,504	1,256	14,148	14,148	208	14,303	(*)	(*)	33.8	33.4	35.3
\$500,000 under \$1,000,000	38	45,966	36,080	508	(*)	1,207	(*)	(*)	(*)	(*)	33.3	31.4	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors Painting, paper hanging, and decorating	113,906	1,837,666	578,559	64,540	453,260	467,000	102,421	490,362	11,485	23,362	4.7	10.7	7.3
Total	30,252	39,021	3,980	1,983	432	17,267	25,037	20,878	5,215	3,611	9.1	10.5	12.7
Under \$2,500	30,252	39,021	3,980	1,983	432	17,267	25,037	20,878	5,215	3,611	9.1	10.5	12.7
\$2,500 under \$5,000	20,333	24,087	10,448	3,374	3,980	34,821	18,278	36,786	(*)	(*)	11.1	11.2	12.7
\$5,000 under \$10,000	23,142	168,378	79,279	4,598	7,685	79,617	21,738	79,629	(*)	(*)	10.6	10.7	12.5
\$10,000 under \$25,000	24,522	377,929	195,275	12,678	41,140	152,457	23,462	152,457	(*)	(*)	12.7	13.4	15.5
\$25,000 under \$50,000	9,224	320,909	102,862	9,395	80,909	84,897	8,317	88,219	(*)	(*)	17.2	17.4	19.4
\$50,000 under \$100,000	3,302	206,979	102,505	4,584	52,350	42,642	2,784	43,221	(*)	(*)	25.6	25.4	28.0
\$100,000 under \$200,000	1,678	132,937	58,881	5,869	28,086	24,697	1,479	25,567	(*)	(*)	33.6	33.1	32.9
\$200,000 under \$500,000	1,376	386,095	70,623	21,166	158,991	31,112	1,256	35,277	(*)	(*)	40.1	41.4	47.3
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)	
							Number of businesses	Amount	Number of businesses	Amount	Business receipts	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors Electrical work												
Total	51,397	1,952,052	1,115,262	50,961	453,138	241,945	39,257	274,660	12,140	32,935	67	10.2
Under \$2,500	11,841	12,343	5,288	1,585	(*)	—7,705	5,052	4,272	6,841	8,007	14.4	18.0
\$2,500 under \$5,000	11,841	16,243	4,297	1,578	(*)	5,522	4,196	6,267	(*)	(*)	17.7	22.3
\$5,000 under \$10,000	7,710	53,637	22,659	2,566	1,247	11,774	6,290	14,117	(*)	(*)	17.9	25.4
\$10,000 under \$25,000	11,081	181,913	93,739	3,116	16,937	38,796	9,956	45,909	(*)	(*)	15.1	15.6
\$25,000 under \$50,000	5,400	183,671	81,824	10,162	32,328	37,834	4,659	39,719	(*)	(*)	22.3	24.7
\$50,000 under \$100,000	4,167	336,602	171,337	9,049	67,374	48,449	4,181	54,062	(*)	(*)	21.0	21.5
\$100,000 under \$200,000	3,136	476,173	298,075	10,715	120,599	52,495	3,083	58,279	(*)	(*)	22.0	23.0
\$200,000 under \$500,000	1,752	463,892	290,276	8,836	125,142	38,836	1,639	39,474	(*)	(*)	28.6	25.6
\$500,000 under \$1,000,000	254	161,630	105,858	3,186	63,637	6,402	170	8,212	(*)	(*)	37.2	41.7
\$1,000,000 under \$2,000,000	37	52,118	31,733	582	19,876	3,964	37	3,964	(*)	(*)	25.3	27.0
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors Masonry, plumbing, the roofing and plastering												
Total	65,926	2,239,536	1,159,014	59,708	616,246	336,469	57,724	385,521	6,202	29,152	62	9.3
Under \$2,500	10,122	15,567	1,680	1,033	(*)	7,099	8,660	8,017	(*)	(*)	16.0	17.6
\$2,500 under \$5,000	12,955	27,978	1,520	1,112	(*)	10,943	8,660	11,655	(*)	(*)	17.9	21.3
\$5,000 under \$10,000	12,955	87,978	15,120	4,112	7,775	34,617	10,830	38,856	(*)	(*)	15.0	15.3
\$10,000 under \$25,000	17,861	291,853	97,953	11,294	61,591	80,170	15,745	96,451	(*)	(*)	12.6	14.9
\$25,000 under \$50,000	6,952	252,918	121,562	7,361	56,230	53,843	6,567	54,479	(*)	(*)	20.1	20.6
\$50,000 under \$100,000	5,566	367,172	179,589	9,225	86,913	68,913	5,299	67,832	(*)	(*)	20.2	20.1
\$100,000 under \$200,000	2,945	408,626	209,143	13,526	115,597	32,063	2,379	37,925	(*)	(*)	24.7	25.2
\$200,000 under \$500,000	1,959	616,994	293,878	8,598	220,368	39,069	1,486	44,845	(*)	(*)	23.1	23.1
\$500,000 under \$1,000,000	215	146,264	99,183	3,156	56,089	9,383	213	9,482	(*)	(*)	36.9	34.8
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors Carpentry and flooring												
Total	204,165	2,529,058	1,063,179	71,796	369,559	809,967	188,423	837,577	15,742	27,610	37	6.3
Under \$2,500	55,486	76,113	5,197	5,496	824	36,087	46,993	44,516	9,493	8,478	7.8	9.6
\$2,500 under \$5,000	45,545	115,564	37,456	11,413	5,067	17,155	41,463	175,757	8,494	2,659	7.6	9.6
\$5,000 under \$10,000	45,545	328,164	111,413	11,413	7,067	17,155	41,463	175,757	8,494	2,659	7.6	9.6
\$10,000 under \$25,000	46,211	735,409	204,456	21,609	67,026	291,338	44,018	297,530	2,193	6,192	7.6	8.0
\$25,000 under \$50,000	15,558	557,979	258,376	15,999	122,079	137,064	14,470	143,521	(*)	(*)	13.5	13.7
\$50,000 under \$100,000	5,429	366,853	219,561	5,615	66,643	58,889	5,161	69,561	(*)	(*)	19.7	19.7
\$100,000 under \$200,000	3,238	214,468	144,565	3,594	55,074	22,740	1,459	24,747	(*)	(*)	33.9	35.1
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous special trade contractors												
Total	173,444	5,684,640	2,468,471	353,894	1,067,807	875,848	139,168	993,760	34,256	87,912	36	5.4
Under \$2,500	33,176	36,176	4,159	11,333	486	—4,376	14,255	14,513	14,255	18,691	8.9	11.1
\$2,500 under \$5,000	17,056	62,558	6,957	6,545	2,336	16,320	12,711	22,076	4,445	2,496	10.2	11.1
\$5,000 under \$10,000	22,452	169,480	53,333	18,530	1,500	32,533	12,711	22,076	4,445	2,496	10.2	11.1
\$10,000 under \$25,000	30,569	719,480	203,171	65,323	62,893	190,085	25,593	190,085	6,511	18,492	9.5	10.4
\$25,000 under \$50,000	14,413	1,077,596	370,352	91,297	205,021	205,021	25,593	227,815	4,976	22,794	9.7	11.8
\$50,000 under \$100,000	14,413	1,032,428	469,829	57,019	255,131	143,893	12,837	155,437	1,576	11,544	12.4	12.6
\$100,000 under \$200,000	8,254	137,979	59,479	52,979	161,399	138,529	12,837	155,437	1,576	11,544	12.4	12.6
\$200,000 under \$500,000	3,489	168,581	83,563	13,845	113,554	27,390	2,963	29,740	(*)	(*)	22.9	21.3
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	104	125,306	82,144	3,584	30,388	6,527	93	7,300	(*)	(*)	16.1	16.2
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)		
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction—Continued													
Contractors not allocable													
Total	48,695	1,045,945	475,124	42,871	193,081	210,812	42,324	228,196	8,371	18,564	7.3	11.4	10.2
Under \$1,500	9,184	11,033	2,194	2,407	383	—1,900	6,313	5,729	2,791	5,989	17.0	20.6	27.6
\$1,500 under \$5,000	6,481	23,332	3,407	3,407	1,015	10,150	10,150	10,150	1,015	10,150	17.0	20.6	27.6
\$5,000 under \$10,000	11,944	78,855	12,388	2,531	2,019	36,393	9,462	37,703	1,338	4,245	16.1	16.4	19.3
\$10,000 under \$25,000	11,944	192,851	68,277	8,581	25,039	54,685	10,606	58,930	1,338	4,245	15.3	15.8	19.3
\$25,000 under \$50,000	6,054	236,382	91,086	42,155	42,155	5,826	5,826	49,128	1,338	4,245	21.0	21.6	24.5
\$50,000 under \$100,000	2,507	186,038	92,242	4,725	37,950	28,752	3,021	30,904	1,338	4,245	28.7	29.0	33.2
\$100,000 under \$200,000	1,524	206,038	135,865	6,454	61,658	23,354	1,484	24,798	1,338	4,245	33.5	35.0	36.7
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing													
Total	221,642	8,678,877	4,421,518	422,055	1,647,432	1,040,261	153,790	1,254,477	87,852	214,216	3.4	4.5	4.5
Under \$1,500	62,134	59,278	19,815	17,283	2,186	—39,614	26,233	14,583	35,901	54,197	7.7	10.3	24.5
\$1,500 under \$5,000	23,897	39,996	21,449	14,459	4,303	10,150	10,150	10,150	9,624	10,150	10.1	10.3	16.2
\$5,000 under \$10,000	19,731	101,111	31,711	11,711	11,711	11,711	11,711	11,711	11,711	11,711	10.1	10.3	16.2
\$10,000 under \$25,000	41,792	693,091	228,376	48,570	63,643	151,785	30,310	179,433	8,482	27,648	10.1	10.3	16.2
\$25,000 under \$50,000	25,634	891,645	341,231	47,259	109,803	201,603	22,284	226,013	3,340	24,410	9.8	9.8	11.6
\$50,000 under \$100,000	21,396	1,557,671	607,019	101,634	339,121	217,832	19,271	244,893	2,125	27,057	9.9	10.1	11.3
\$100,000 under \$200,000	6,500	1,892,364	1,109,197	73,190	420,866	159,302	5,781	179,856	719	20,556	12.4	12.2	12.0
\$200,000 under \$500,000	1,351	895,118	613,853	22,150	213,423	58,359	1,152	64,698	199	6,339	14.6	13.7	14.5
\$500,000 under \$1,000,000	337	473,498	360,995	8,897	78,420	17,668	292	22,449	45	4,781	15.3	17.7	14.6
\$1,000,000 under \$2,000,000	17	11,525	10,525	2,681	3,714	2,114	54	5,686	1	1	21.0	21.9	14.5
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture													
Total	59,201	1,956,398	736,218	181,488	384,344	188,807	41,890	246,650	17,311	57,843	7.2	9.4	9.6
Under \$2,500	17,001	21,522	3,997	6,898	813	—6,894	8,099	7,127	8,902	14,011	16.6	22.3	47.4
\$2,500 under \$5,000	8,328	30,702	4,513	9,707	1,223	—4,327	3,956	6,205	4,372	10,532	18.4	18.7	32.0
\$5,000 under \$10,000	9,443	167,441	57,321	16,842	6,190	16,826	7,018	17,554	1,583	1,583	17.9	18.7	32.0
\$10,000 under \$25,000	5,388	192,004	56,204	19,025	24,598	39,777	4,616	41,394	772	4,607	21.0	21.1	28.0
\$25,000 under \$50,000	6,481	463,922	128,372	48,830	101,554	51,203	6,064	59,985	417	8,782	18.3	18.6	21.3
\$50,000 under \$100,000	2,551	365,463	164,354	23,840	98,101	36,682	2,461	39,714	1	1	26.1	26.7	28.7
\$100,000 under \$200,000	1,523	124,444	68,439	4,864	22,429	26,496	1,489	28,444	1	1	34.3	33.9	49.2
\$200,000 under \$500,000	149	108,588	41,030	4,891	23,516	6,432	132	7,876	1	1	34.3	33.9	49.2
\$500,000 under \$1,000,000	60	78,918	48,131	3,160	15,068	2,378	52	4,035	1	1	19.1	19.5	24.7
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries													
Total	38,932	1,315,326	549,811	48,719	245,115	195,961	29,347	224,262	9,595	28,301	7.9	10.9	10.8
Under \$2,500	8,086	7,193	3,388	1,246	(*)	—3,442	4,340	1,351	3,746	4,793	17.8	22.2	31.9
\$2,500 under \$5,000	3,266	13,023	4,913	961	(*)	—359	2,542	2,141	2,173	2,173	26.6	26.8	37.5
\$5,000 under \$10,000	5,765	11,479	11,479	1,964	1,964	4,640	3,592	3,592	2,173	7,480	23.1	24.4	36.0
\$10,000 under \$25,000	8,526	146,331	59,129	7,902	11,690	21,756	6,251	31,054	2,275	9,298	17.0	17.6	22.9
\$25,000 under \$50,000	5,842	213,352	93,172	9,761	12,616	49,593	5,522	51,196	1	1	20.5	21.4	22.4
\$50,000 under \$100,000	4,350	323,688	121,685	10,641	65,847	54,983	4,067	55,571	1	1	22.2	22.3	24.1
\$100,000 under \$200,000	2,444	338,165	116,380	12,157	91,765	43,348	2,434	43,348	1	1	26.3	26.1	27.4
\$200,000 under \$500,000	513	125,339	68,659	2,274	37,656	19,876	513	19,876	1	1	39.9	41.5	37.2
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts	[All figures are estimates based on samples—money amounts are in thousands of dollars]													
	Cost of sales and operations				Payroll		Net income (less deficit)		Net income		Deficit		Coefficient of variation (percent)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Machinery, except electrical														
Total	24,737	1,143,588	571,004	54,348	254,808	221,995	20,502	226,117	4,235	14,122	8,6	12.0	11.2	34.8
Under \$2,500	4,207	4,899	(*)	1,504	(*)	—1,059	2,515	1,281	1,692	2,340	24.7	31.6	38.8	42.9
\$2,500 under \$5,000	3,169	11,815	(*)	1,791	(*)	2,640	2,172	4,609	(*)	(*)	28.7	28.7	(*)	(*)
\$5,000 under \$10,000	1,707	12,648	(*)	1,791	(*)	2,640	2,172	4,609	(*)	(*)	28.7	28.7	(*)	(*)
\$10,000 under \$25,000	1,707	12,648	(*)	1,791	(*)	2,640	2,172	4,609	(*)	(*)	28.7	28.7	(*)	(*)
\$25,000 under \$50,000	3,324	108,450	39,032	3,653	16,729	33,667	3,014	34,437	(*)	(*)	19.5	20.2	23.3	(*)
\$50,000 under \$100,000	3,527	259,310	102,615	16,622	62,497	48,320	3,009	50,443	(*)	(*)	24.6	25.2	26.4	(*)
\$100,000 under \$200,000	1,532	221,285	116,797	8,687	50,737	32,023	1,522	32,023	(*)	(*)	20.4	20.4	20.6	(*)
\$200,000 under \$500,000	1,532	221,285	116,797	8,687	50,737	32,023	1,522	32,023	(*)	(*)	20.4	20.4	20.6	(*)
\$500,000 under \$1,000,000	100	73,832	47,585	1,852	26,761	10,126	90	10,515	(*)	(*)	28.9	29.2	31.4	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries														
Total	99,772	4,263,385	2,564,083	136,490	763,275	433,486	62,051	547,448	38,721	113,950	5.1	6.6	6.9	12.1
Under \$2,500	30,840	25,664	11,313	7,635	741	—28,229	11,279	4,824	21,561	30,053	10.3	11.7	20.1	18.5
\$2,500 under \$5,000	9,134	34,456	11,640	3,000	1,695	3,227	5,603	10,045	3,531	6,718	15.2	15.8	24.5	32.6
\$5,000 under \$10,000	11,701	31,259	9,573	8,835	7,940	7,940	7,622	17,517	4,079	9,777	13.8	13.8	17.4	30.3
\$10,000 under \$25,000	17,105	281,944	101,765	14,473	27,725	64,766	13,330	44,273	3,375	17,976	14.7	15.0	17.7	44.7
\$25,000 under \$50,000	11,580	37,039	14,320	14,320	58,760	90,366	9,142	98,942	(*)	(*)	15.0	15.0	17.7	(*)
\$50,000 under \$100,000	7,038	511,751	254,347	25,541	109,223	83,326	6,131	78,890	907	15,564	17.2	17.4	19.9	39.1
\$100,000 under \$200,000	5,083	71,459	42,583	19,511	128,081	102,903	4,750	102,777	(*)	(*)	17.9	18.0	18.0	(*)
\$200,000 under \$500,000	3,520	1,022,707	638,069	22,274	214,351	86,317	3,076	98,360	(*)	(*)	17.9	18.0	18.0	(*)
\$500,000 under \$1,000,000	977	133,976	47,160	13,160	145,619	63,253	855	40,319	(*)	(*)	17.9	18.0	18.0	(*)
\$1,000,000 under \$2,000,000	241	346,357	281,061	4,010	51,087	13,051	212	15,421	29	2,370	20.5	23.4	19.5	35.0
\$2,000,000 under \$5,000,000	36	115,326	91,653	1,631	7,523	3,602	36	2,602	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	16	107,321	87,226	833	8,312	705	14	907	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, Communication, Gas, and Sanitary Services														
Total	355,255	10,009,997	1,960,383	1,017,582	1,208,565	1,260,800	286,350	1,588,441	88,543	327,641	2.6	3.5	3.9	7.3
Under \$2,500	58,357	65,056	2,547	20,776	2,709	—25,716	30,003	19,923	28,354	45,641	6.3	7.4	11.8	12.7
\$2,500 under \$5,000	43,537	161,307	6,976	22,448	4,032	23,048	30,283	53,772	13,243	30,724	7.9	8.2	14.0	20.5
\$5,000 under \$10,000	56,795	425,001	11,310	57,738	10,048	101,231	48,000	141,161	10,438	39,530	5.9	5.9	7.2	16.8
\$10,000 under \$25,000	93,941	1,538,964	20,479	26,433	16,581	431,122	51,044	471,745	10,026	40,623	6.6	6.7	8.1	20.4
\$25,000 under \$50,000	61,070	2,168,898	163,019	231,857	166,581	431,122	51,044	471,745	10,026	40,623	6.6	6.7	8.1	20.4
\$50,000 under \$100,000	27,895	1,853,090	234,209	184,739	333,230	221,819	22,673	261,236	5,218	38,477	8.8	8.9	10.8	23.7
\$100,000 under \$200,000	8,478	1,150,374	226,877	123,455	254,806	83,194	6,372	118,291	2,106	35,097	15.2	15.2	16.9	31.6
\$200,000 under \$500,000	3,730	1,108,295	404,240	90,809	209,794	96,343	3,171	109,525	201	4,603	15.2	15.2	16.9	31.6
\$500,000 under \$1,000,000	976	691,569	235,179	38,160	144,943	22,166	777	28,771	84	3,088	8.8	8.9	14.6	23.9
\$1,000,000 under \$2,000,000	357	480,211	280,388	17,013	64,330	10,743	273	13,331	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	108	305,256	192,503	8,643	31,085	7,500	87	8,619	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Local and interurban passenger transit														
Total	52,242	562,200	14,219	48,620	89,845	143,018	45,384	137,535	6,558	14,517	8.7	11.9	9.4	28.2
Under \$2,500	10,811	15,167	291	1,342	389	2,987	7,940	6,503	2,871	3,616	14.6	16.1	25.0	33.2
\$2,500 under \$5,000	9,869	37,814	(*)	3,005	(*)	14,843	8,525	16,238	1,344	1,395	15.2	15.2	20.1	46.6
\$5,000 under \$10,000	16,146	117,556	(*)	9,347	(*)	43,435	47,557	47,557	(*)	(*)	13.4	12.8	15.0	(*)
\$10,000 under \$25,000	11,380	154,889	(*)	14,306	(*)	54,190	10,900	56,333	(*)	(*)	15.0	15.0	15.0	(*)
\$25,000 under \$50,000	2,580	82,865	(*)	9,573	(*)	8,710	1,909	11,788	(*)	(*)	32.4	32.4	38.9	(*)
\$50,000 under \$100,000	877	53,448	(*)	3,579	(*)	9,712	858	9,752	(*)	(*)	44.7	44.9	57.9	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			
							Number of businesses	Amount	Number of businesses	Amount	Business receipts	Net income	Deficit	
Transportation, Communication, Gas, and Sanitary Services—Continued														
Trucking and warehousing														
Total	254,162	8,113,509	1,382,561	887,286	1,026,361	967,269	190,694	1,220,500	62,911	253,231	3.2	4.0	4.6	6.6
Under \$1,500	27,286	30,997	1,183	7,974	1,499	—331	14,794	10,110	12,492	19,441	9.7	11.1	15.4	22.2
\$1,500 under \$5,000	14,613	101,723	4,104	15,480	7,313	52,960	19,286	33,016	7,717	30,669	8.9	10.3	19.6	24.6
\$5,000 under \$10,000	34,603	266,765	72,093	181,217	45,038	171,668	58,765	281,520	17,027	64,052	6.0	6.2	8.5	17.8
\$10,000 under \$25,000	75,792	1,265,047	229,384	229,384	122,441	317,974	44,986	395,748	8,789	33,774	7.1	7.2	8.8	23.1
\$25,000 under \$50,000	53,175	1,893,545	182,175	167,332	268,056	177,679	19,923	213,793	4,855	36,115	9.5	9.5	12.0	25.5
\$50,000 under \$100,000	24,178	1,597,949	153,695	139,387	255,859	153,695	2,357	98,590	1,993	32,784	15.3	15.5	18.1	32.9
\$100,000 under \$200,000	2,794	815,976	163,489	70,387	153,695	56,655	2,579	63,790	438	7,135	18.3	18.4	20.8	38.9
\$200,000 under \$500,000	743	511,599	163,489	34,543	127,678	17,991	599	21,733	144	3,742	19.4	18.4	22.7	40.9
\$500,000 under \$1,000,000	266	361,301	182,704	16,720	58,599	9,166	200	11,487	66	2,321	9.8	9.8	12.1	16.4
\$1,000,000 under \$2,000,000	91	25,110	1,178	1,178	2,251	6,253	70	7,672	(*)	(*)	16.9	17.3	29.7	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation														
Total	25,716	912,166	457,598	48,575	96,736	68,610	14,401	119,997	11,310	51,167	6.6	11.1	15.0	14.1
Under \$1,500	9,859	9,923	497	7,575	651	—17,308	2,920	1,468	6,939	18,776	14.2	17.6	32.8	19.1
\$1,500 under \$5,000	3,089	11,098	(*)	2,895	(*)	—1,090	1,378	1,634	1,701	5,224	26.6	26.6	38.9	42.0
\$5,000 under \$10,000	2,976	20,170	9,722	3,316	10,136	12,569	3,202	17,604	579	5,035	25.1	25.1	31.2	67.7
\$10,000 under \$25,000	3,288	125,571	(*)	7,722	15,599	41,792	2,222	45,562	566	3,770	25.4	25.7	29.4	46.5
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,377	96,553	26,696	6,508	23,477	19,291	1,029	16,613	(*)	(*)	35.8	37.3	36.4	(*)
\$100,000 under \$200,000	633	88,893	28,696	3,953	24,825	8,892	336	14,146	(*)	(*)	45.8	46.3	46.7	(*)
\$200,000 under \$500,000	188	15,002	122,204	2,245	9,031	2,415	149	3,154	(*)	(*)	35.3	33.9	30.3	29.8
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	90	117,813	98,684	278	5,389	1,529	72	2,296	(*)	(*)	19.7	19.7	21.1	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services														
Total	23,135	421,122	106,005	33,101	75,623	61,703	15,671	90,409	7,464	6,706	10.1	17.3	17.0	23.6
Under \$2,500	10,401	8,969	(*)	3,895	(*)	—1,966	4,449	1,842	6,052	3,808	14.5	16.7	27.3	24.4
\$2,500 under \$5,000	2,969	10,672	(*)	1,368	(*)	6,346	2,461	7,578	(*)	(*)	29.1	29.1	42.4	(*)
\$5,000 under \$10,000	2,001	20,468	6,419	5,554	3,329	17,217	2,679	17,920	(*)	(*)	34.8	34.3	41.8	(*)
\$10,000 under \$25,000	2,027	64,917	(*)	5,354	(*)	18,646	2,027	18,646	(*)	(*)	28.8	30.3	35.1	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	36.7	36.5	42.0	(*)
\$50,000 under \$100,000	1,453	105,140	(*)	7,120	24,402	21,138	1,463	21,138	(*)	(*)	37.7	39.2	(*)	(*)
\$100,000 under \$200,000	95	24,233	(*)	1,176	(*)	1,684	(*)	(*)	(*)	(*)	59.4	57.6	(*)	(*)
\$200,000 under \$500,000	367	1,505	(*)	6,193	24,437	17,282	(*)	(*)	(*)	(*)	45.0	43.6	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and Retail Trade														
Total	2,193,216	146,327,660	106,974,265	1,946,570	10,603,690	9,859,333	1,486,025	11,553,850	703,551	1,794,317	0.9	1.1	1.3	2.9
Under \$2,500	523,790	472,416	252,942	45,285	7,870	—245,925	204,183	85,567	316,470	331,492	2.1	2.7	5.1	5.2
\$2,500 under \$5,000	183,879	863,818	330,538	27,648	12,840	—14,112	106,600	109,565	77,115	171,527	3.1	3.4	6.8	8.0
\$5,000 under \$10,000	210,180	1,510,709	762,187	55,179	34,721	101,599	132,895	273,126	77,175	252,777	2.8	2.9	4.6	7.3
\$10,000 under \$25,000	323,656	5,338,315	2,786,959	46,251	236,016	1,064,511	223,333	1,577,253	60,589	265,569	2.8	2.9	4.4	7.3
\$25,000 under \$50,000	285,924	10,286,693	6,129,483	221,502	586,659	1,308,988	225,233	1,577,253	60,587	268,855	3.0	3.0	4.1	9.3
\$50,000 under \$100,000	261,306	18,669,694	12,265,092	325,008	1,565,643	1,830,988	220,403	2,052,912	40,889	221,924	2.7	2.8	3.6	9.3
\$100,000 under \$200,000	219,526	30,745,204	22,122,564	408,020	2,555,679	2,374,106	194,234	2,563,493	25,292	189,387	2.7	2.8	3.3	11.4
\$200,000 under \$500,000	149,417	43,692,710	33,737,447	448,078	3,478,152	2,552,746	136,537	2,862,771	22,803	134,859	2.7	2.8	3.0	11.6
\$500,000 under \$1,000,000	25,433	17,163,896	13,778,861	150,532	1,231,496	1,231,496	22,962	1,354,771	2,482	51,220	3.3	3.1	3.8	12.9
\$1,000,000 under \$2,000,000	7,467	10,006,756	8,491,700	71,200	555,585	313,725	6,849	336,692	618	22,957	1.6	1.6	2.4	10.2
\$2,000,000 under \$5,000,000	2,253	6,508,939	5,712,337	35,572	276,943	139,118	2,055	151,388	198	11,670	3.3	3.4	4.5	13.0
\$5,000,000 under \$10,000,000	286	1,910,035	1,727,865	9,234	49,110	50,861	251	52,397	37	7,536	4.4	4.4	39.9	7.4
\$10,000,000 or more	79	1,324,415	1,239,470	3,061	19,004	9,255	70	10,909	(*)	(*)	4.4	4.3	9.6	(*)

Footnotes at end of table

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income (percent)	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade, Other machinery, equipment, and supplies														
Total	26,254	1,853,628	1,175,811	34,138	137,660	282,770	22,181	299,632	4,063	18,882	9.2	9.9	9.2	21.8
Under \$2,500	2,883	3,123	909	551	528	—0.043	960	412	1,923	4,455	25.5	33.5	40.3	43.9
\$2,500 under \$5,000	2,300	4,937	2,993	1,095	1,095	6,895	2,911	10,803	(*)	(*)	33.6	34.9	(*)	(*)
\$5,000 under \$10,000	3,224	24,903	4,595	1,879	661	31,259	4,782	34,714	(*)	(*)	21.1	20.7	26.9	(*)
\$10,000 under \$25,000	5,671	88,857	28,362	6,400	3,968	42,511	4,109	42,989	(*)	(*)	23.8	23.7	25.8	(*)
\$25,000 under \$50,000	4,156	155,956	66,292	3,002	16,730	42,754	2,917	42,845	(*)	(*)	26.4	26.5	27.7	(*)
\$50,000 under \$100,000	2,977	184,109	86,905	8,393	28,660	54,843	2,461	57,608	(*)	(*)	26.6	26.7	23.8	(*)
\$100,000 under \$200,000	2,504	335,284	181,181	7,702	54,600	69,160	2,037	70,727	(*)	(*)	22.8	22.0	18.5	(*)
\$200,000 under \$500,000	2,094	621,984	436,993	2,945	17,523	19,666	288	21,298	(*)	(*)	27.6	26.0	26.9	(*)
\$500,000 under \$1,000,000	294	202,975	157,767	2,945	17,523	19,666	288	21,298	(*)	(*)	27.6	26.0	26.9	(*)
\$1,000,000 under \$2,000,000	116	157,468	124,852	1,694	8,902	8,265	111	9,876	(*)	(*)	15.1	15.3	19.1	(*)
\$2,000,000 under \$5,000,000	32	88,386	67,325	470	5,396	5,636	32	5,636	(*)	(*)	28.6	28.6	24.1	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale trade, Groceries and related products														
Total	37,044	6,548,039	5,552,411	58,566	220,624	313,689	32,293	328,770	4,523	15,081	7.3	5.7	7.7	21.8
Under \$2,500	3,026	2,660	(*)	493	(*)	—1,104	1,220	724	1,578	1,828	26.7	36.5	59.8	39.9
\$2,500 under \$5,000	1,183	4,379	(*)	(*)	(*)	9,859	722	9,859	(*)	(*)	42.9	42.8	46.6	(*)
\$5,000 under \$10,000	2,322	17,223	37,224	3,472	(*)	28,077	5,518	28,989	(*)	(*)	19.5	20.2	27.4	(*)
\$10,000 under \$25,000	6,502	99,867	83,117	2,327	(*)	28,077	5,518	28,989	(*)	(*)	19.5	20.2	27.4	(*)
\$25,000 under \$50,000	3,746	136,841	83,117	2,327	(*)	28,077	5,518	28,989	(*)	(*)	26.3	26.9	34.1	(*)
\$50,000 under \$100,000	4,142	316,252	241,376	5,440	3,775	34,263	4,032	34,628	(*)	(*)	23.0	23.5	23.8	(*)
\$100,000 under \$200,000	7,590	1,045,574	684,133	6,741	20,236	68,754	7,286	72,377	(*)	(*)	19.7	16.8	18.7	(*)
\$200,000 under \$500,000	6,096	1,833,406	1,058,429	19,463	54,032	75,158	5,525	78,576	(*)	(*)	15.6	15.0	17.6	(*)
\$500,000 under \$1,000,000	1,417	1,025,586	886,803	9,517	51,367	24,326	1,221	27,191	196	2,865	13.6	12.4	14.0	42.0
\$1,000,000 under \$2,000,000	688	945,846	831,144	5,642	42,480	25,245	682	25,749	(*)	(*)	6.3	6.4	8.1	(*)
\$2,000,000 under \$5,000,000	298	867,689	769,886	3,899	35,339	17,256	275	17,946	(*)	(*)	9.5	9.8	12.9	(*)
\$5,000,000 under \$10,000,000	27	173,500	158,723	842	5,713	3,414	26	3,725	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale trade, Farm-product raw materials														
Total	11,999	4,381,767	4,590,534	31,075	50,040	55,524	6,573	94,505	5,426	38,881	12.5	3.7	11.1	20.1
Under \$2,500	860	1,260	(*)	(*)	(*)	372	(*)	(*)	(*)	(*)	48.9	55.7	(*)	(*)
\$2,500 under \$5,000	1,250	2,257	(*)	(*)	(*)	—703	(*)	(*)	(*)	(*)	50.8	49.3	(*)	(*)
\$5,000 under \$10,000	658	2,687	(*)	(*)	(*)	—196	(*)	(*)	(*)	(*)	54.5	55.0	(*)	(*)
\$10,000 under \$25,000	1,944	29,639	15,807	1,140	(*)	1,133	1,012	3,707	(*)	(*)	36.6	36.2	64.1	(*)
\$25,000 under \$50,000	1,905	73,473	42,973	3,837	(*)	1,720	971	7,325	(*)	(*)	38.3	39.2	67.0	(*)
\$50,000 under \$100,000	1,480	101,756	66,765	3,747	3,138	1,228	800	10,454	(*)	(*)	35.8	34.9	58.9	(*)
\$100,000 under \$200,000	1,369	195,185	132,244	3,324	2,965	3,019	374	9,212	(*)	(*)	36.3	36.0	38.3	(*)
\$200,000 under \$500,000	671	222,546	199,097	1,249	3,817	8,029	625	8,316	(*)	(*)	36.3	36.0	38.3	(*)
\$500,000 under \$1,000,000	788	565,589	508,505	3,826	7,533	9,410	543	13,703	245	4,293	16.9	15.5	24.8	26.2
\$1,000,000 under \$2,000,000	703	994,311	913,554	6,407	12,843	12,597	569	15,836	134	3,239	6.1	6.2	9.9	17.6
\$2,000,000 under \$5,000,000	427	1,294,513	1,236,702	5,407	14,452	14,667	364	14,193	63	2,906	7.6	7.7	11.7	20.9
\$5,000,000 under \$10,000,000	109	754,476	734,832	1,329	4,412	4,667	86	5,054	23	967	(*)	(*)	(*)	(*)
\$10,000,000 or more	43	744,075	725,223	738	2,883	2,763	40	3,920	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale trade, Other wholesale trade														
Total	228,807	15,134,182	10,429,119	200,875	632,462	1,658,882	174,309	2,025,546	52,328	168,664	3.1	3.3	3.8	9.4
Under \$2,500	44,888	40,458	17,577	4,482	508	—36,902	17,802	11,783	27,022	48,703	7.1	8.9	15.1	17.5
\$2,500 under \$5,000	21,362	76,790	18,361	4,412	1,031	4,394	15,830	21,301	5,528	17,007	11.2	11.3	11.7	26.9
\$5,000 under \$10,000	31,011	210,314	53,725	5,823	2,625	5,081	24,738	71,037	6,273	17,016	8.9	9.0	11.7	26.3
\$10,000 under \$25,000	32,886	114,864	30,162	2,029	3,944	286,544	39,166	301,006	5,081	14,062	7.3	7.6	8.9	35.5
\$25,000 under \$50,000	22,459	1,626,159	865,032	25,201	82,427	383,048	20,585	395,798	1,874	12,390	9.3	9.5	9.7	36.8
\$50,000 under \$100,000	12,518	1,800,610	1,263,114	24,509	101,277	197,942	10,788	21,884	1,720	16,882	11.6	11.8	11.3	34.1
\$100,000 under \$200,000	3,597	2,468,316	1,399,560	33,054	152,453	245,393	10,376	255,515	589	14,122	9.9	9.7	9.8	39.2
\$200,000 under \$500,000	16	304,914	329,725	2,334	11,001	3,565	55	32,301	(*)	(*)	21.6	19.5	65.9	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

All figures are estimates based on samples—money amounts are in thousands of dollars!

Footnotes at end of table

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Coefficient of variation (percent)	Net income	Deficit
Wholesale and Retail Trade—Continued														
Retail trade: Building materials hardware, electrical, home furnishings, furniture, home dealer, retail nurseries, garden supply stores, and mobile home dealers														
Total	19,055	1,337,354	964,301	30,278	99,649	48,470	11,781	83,050	7,294	34,560	10.9	12.4	14.5	26.8
Under \$2,500	4,831	3,703	3,146	723	(*)	-5,062	2,175	(*)	2,656	5,433	21.2	25.9	38.8	38.3
\$2,500 under \$5,000	1,972	7,338	5,157	(*)	(*)	-875	(*)	(*)	(*)	(*)	35.4	36.4	(*)	(*)
\$5,000 under \$10,000	2,539	19,313	13,313	(*)	(*)	3,261	(*)	(*)	(*)	(*)	31.2	31.5	(*)	(*)
\$10,000 under \$25,000	2,240	34,024	16,276	(*)	(*)	-110	(*)	(*)	(*)	(*)	39.8	41.0	(*)	(*)
\$25,000 under \$50,000	2,110	73,477	40,125	2,883	(*)	-1,597	(*)	(*)	(*)	(*)	34.1	34.1	(*)	(*)
\$50,000 under \$100,000	1,510	109,882	65,351	2,115	(*)	13,455	1,508	13,460	(*)	(*)	37.7	37.9	41.2	(*)
\$100,000 under \$200,000	1,314	170,686	111,722	3,881	17,174	9,748	972	12,999	(*)	8,012	35.5	34.1	41.7	(*)
\$200,000 under \$500,000	2,023	550,591	428,615	12,566	26,056	11,848	1,005	19,860	618	25.4	25.4	23.6	28.2	64.2
\$500,000 under \$1,000,000	382	257,436	196,504	2,682	27,945	9,558	307	10,247	(*)	(*)	26.6	24.4	30.2	(*)
\$1,000,000 under \$2,000,000	64	77,877	62,294	856	3,887	4,599	62	5,019	(*)	(*)	23.0	22.0	30.0	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: General merchandise stores														
Total	32,964	2,688,621	2,110,140	28,664	144,705	171,050	25,031	191,547	7,874	20,497	8.2	9.1	10.8	20.4
Under \$2,500	1,921	2,291	2,306	(*)	(*)	-1,240	(*)	(*)	(*)	(*)	34.7	41.1	(*)	(*)
\$2,500 under \$5,000	3,234	21,633	14,047	1,083	(*)	634	2,581	2,961	(*)	(*)	26.6	27.2	36.2	(*)
\$5,000 under \$10,000	4,136	71,038	55,104	1,309	(*)	3,713	2,780	6,123	1,356	2,410	25.3	26.4	41.1	33.4
\$10,000 under \$25,000	7,728	272,215	202,694	4,436	15,061	14,050	5,470	18,930	2,258	4,980	19.2	19.5	28.7	40.1
\$25,000 under \$50,000	6,191	436,114	343,472	3,308	14,896	29,523	5,985	33,074	(*)	3,551	19.5	18.9	23.5	50.2
\$50,000 under \$100,000	5,982	669,959	691,713	8,513	42,065	66,614	5,222	66,823	(*)	(*)	17.5	17.7	21.6	(*)
\$100,000 under \$200,000	2,662	784,738	622,294	8,134	53,584	47,255	2,022	51,200	(*)	(*)	20.0	19.6	21.5	(*)
\$200,000 under \$500,000	210	137,878	107,277	1,165	10,368	8,081	206	8,250	(*)	(*)	32.4	29.8	28.5	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	44	63,120	50,316	474	4,139	2,742	40	3,080	(*)	(*)	22.7	23.6	23.6	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Food stores														
Total	178,195	21,632,420	17,480,815	221,650	1,241,842	991,989	140,727	1,126,744	37,450	134,755	3.5	3.2	4.2	10.9
Under \$2,500	7,438	6,551	4,950	656	(*)	-4,600	3,586	852	3,842	5,452	17.8	22.6	32.1	34.6
\$2,500 under \$5,000	10,446	45,996	35,996	2,863	(*)	169	3,546	7,228	3,358	7,709	15.4	15.8	17.3	44.6
\$5,000 under \$10,000	10,244	78,588	55,938	2,863	(*)	1,081	3,546	7,228	3,358	7,709	15.4	15.8	17.3	33.3
\$10,000 under \$25,000	26,310	441,468	313,929	10,690	13,574	12,938	17,192	36,428	9,118	23,500	10.2	10.6	16.9	27.7
\$25,000 under \$50,000	32,280	1,162,575	896,159	21,133	33,793	68,176	25,463	94,161	6,813	25,985	9.4	9.5	13.2	32.2
\$50,000 under \$100,000	38,562	2,609,721	2,039,717	34,448	115,072	158,917	29,788	184,553	8,760	25,438	7.8	8.1	10.9	34.0
\$100,000 under \$200,000	30,529	2,720,880	2,052,687	30,452	270,200	158,917	29,788	184,553	8,760	25,438	7.8	8.1	10.9	30.6
\$200,000 under \$500,000	22,959	6,896,447	5,617,765	65,487	409,909	339,755	21,428	349,455	1,531	9,700	7.5	7.2	8.5	26.4
\$500,000 under \$1,000,000	4,604	3,133,158	2,557,654	24,429	226,262	113,723	4,176	119,033	428	5,110	8.0	7.5	9.6	27.3
\$1,000,000 under \$2,000,000	1,483	1,943,878	1,671,331	14,066	140,187	53,082	1,338	57,132	145	4,050	4.1	4.2	5.1	18.2
\$2,000,000 under \$5,000,000	316	1,151,836	964,648	10,012	8,034	1,962	285	2,066	33	1,356	9.1	9.4	11.3	39.7
\$5,000,000 under \$10,000,000	18	117,624	96,648	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Food stores: Grocery stores														
Total	125,852	17,774,916	14,793,344	148,129	830,562	704,982	98,208	806,497	27,636	101,515	4.1	3.5	4.6	11.9
Under \$2,500	2,566	2,537	2,417	(*)	(*)	-2,444	(*)	(*)	1,624	2,334	31.4	38.7	(*)	38.3
\$2,500 under \$5,000	2,007	8,023	5,087	(*)	(*)	-3,449	(*)	(*)	(*)	(*)	32.9	33.6	(*)	(*)
\$5,000 under \$10,000	15,781	263,476	209,064	2,092	2,973	1,653	10,132	15,346	716	8,761	11.5	11.8	16.4	27.5
\$10,000 under \$25,000	15,781	263,476	209,064	2,092	2,973	1,653	10,132	15,346	716	8,761	11.5	11.8	16.4	27.5
\$25,000 under \$50,000	889,009	1,162,575	896,159	13,469	13,130	36,558	10,716	47,274	6,418	20,642	10.8	10.9	15.8	33.8
\$50,000 under \$100,000	26,891	1,942,769	1,586,233	18,591	49,345	84,884	20,562	108,339	5,715	23,475	9.4	9.6	12.5	25.6
\$100,000 under \$200,000	18,591	2,454,273	2,052,687	26,988	103,408	158,917	21,428	349,455	2,358	18,000	8.3	8.1	10.9	26.4
\$200,000 under \$500,000	18,591	2,454,273	2,052,687	26,988	103,408	158,917	21,428	349,455	2,358	18,000	8.3	8.1	10.9	27.8
\$500,000 under \$1,000,000	4,205	2,867,560	2,357,326	20,940	186,598	103,916	3,919	108,266	1,366	4,350	8.4	7.9	10.1	28.4
\$1,000,000 under \$2,000,000	1,429	1,870,350	1,556,546	13,335	133,777	50,429	1,988	54,354	141	3,925	4.2	4.3	5.2	18.6
\$2,000,000 under \$5,000,000	284	789,961	653,433	5,302	58,444	16,603	255	17,957	29	1,354	9.5	9.9	12.0	44.7
\$5,000,000 under \$10,000,000	18	117,624	96,648	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Coefficient of variation (percent) ¹	Net income	Deficit
Wholesale and Retail Trade—Continued														
Retail trade: Food stores: Other food stores														
Total	52,343	3,857,502	2,487,471	72,521	411,240	287,007	42,519	370,247	8,824	33,240	8.6	8.0	9.0	25.2
Under \$2,500	5,082	4,014	2,533	387	(*)	-2,251	2,864	767	2,218	3,018	21.6	27.5	35.0	54.3
\$2,500 under \$5,000	3,139	11,986	5,009	1,075	(*)	2,613	2,300	3,116	(*)	5,209	26.3	27.1	42.6	(*)
\$5,000 under \$7,500	1,870	17,727	7,722	1,574	10,601	6,346	6,890	2,082	4,059	14,736	15.2	16.9	25.4	4.1
\$7,500 under \$10,000	10,519	177,987	104,862	6,574	20,663	31,618	7,147	36,361	(*)	(*)	19.1	19.3	23.1	(*)
\$10,000 under \$25,000	7,542	273,566	169,905	7,664	15,657	74,053	9,226	76,214	(*)	(*)	15.2	15.5	19.5	(*)
\$25,000 under \$50,000	10,271	709,352	447,484	15,657	14,118	14,086	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$50,000 under \$100,000	4,883	1,480,510	920,450	21,859	14,549	42,566	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$100,000 under \$200,000	4,883	1,480,510	920,450	21,859	14,549	42,566	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$200,000 under \$500,000	399	265,598	203,918	3,809	29,664	9,807	337	10,767	(*)	(*)	26.1	23.6	28.9	(*)
\$500,000 under \$1,000,000	54	73,328	60,585	731	6,410	2,653	50	2,718	(*)	(*)	22.5	22.9	27.0	(*)
\$1,000,000 under \$2,000,000	34	112,486	90,746	663	13,552	1,686	(*)	(*)	(*)	(*)	28.8	29.4	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: Total														
Total	252,864	37,488,034	30,285,854	275,070	2,355,166	1,655,803	198,551	1,852,218	54,313	238,415	2.9	2.8	3.3	9.9
Under \$2,500	13,704	15,046	10,999	2,154	(*)	-12,617	3,953	3,409	9,751	18,026	14.0	17.9	34.8	25.6
\$2,500 under \$5,000	10,858	42,222	22,540	1,015	(*)	2,392	5,670	8,500	1,888	5,209	16.2	16.4	33.9	37.0
\$5,000 under \$7,500	3,139	11,986	5,009	1,075	10,601	6,346	6,890	2,082	4,059	14,736	15.2	16.9	25.4	4.1
\$7,500 under \$10,000	10,519	177,987	104,862	6,574	20,663	31,618	7,147	36,361	(*)	(*)	19.1	19.3	23.1	(*)
\$10,000 under \$25,000	7,542	273,566	169,905	7,664	15,657	74,053	9,226	76,214	(*)	(*)	15.2	15.5	19.5	(*)
\$25,000 under \$50,000	10,271	709,352	447,484	15,657	14,118	14,086	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$50,000 under \$100,000	4,883	1,480,510	920,450	21,859	14,549	42,566	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$100,000 under \$200,000	399	265,598	203,918	3,809	29,664	9,807	337	10,767	(*)	(*)	26.1	23.6	28.9	(*)
\$200,000 under \$500,000	54	73,328	60,585	731	6,410	2,653	50	2,718	(*)	(*)	22.5	22.9	27.0	(*)
\$500,000 under \$1,000,000	34	112,486	90,746	663	13,552	1,686	(*)	(*)	(*)	(*)	28.8	29.4	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: New and used car dealers														
Total	11,859	4,104,335	3,505,401	20,644	227,141	54,180	8,405	114,446	3,445	20,266	12.0	5.6	10.5	29.0
Under \$2,500	1,730	(*)	(*)	(*)	(*)	-1,979	(*)	(*)	(*)	(*)	39.8	(*)	(*)	(*)
\$2,500 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$7,500	1,738	23,485	14,527	(*)	(*)	1,914	1,319	2,406	(*)	(*)	36.0	(*)	(*)	(*)
\$7,500 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: Used car dealers														
Total	37,337	3,337,223	2,787,683	12,107	93,035	117,886	24,644	170,662	12,873	52,776	8.1	8.3	10.9	18.8
Under \$2,500	3,829	4,145	5,061	(*)	(*)	-4,198	(*)	(*)	2,992	4,982	28.3	34.3	(*)	44.3
\$2,500 under \$5,000	2,886	10,950	(*)	(*)	(*)	2,562	(*)	(*)	(*)	(*)	34.3	35.6	(*)	(*)
\$5,000 under \$7,500	4,399	17,024	12,441	(*)	(*)	2,051	(*)	(*)	(*)	(*)	29.6	30.0	(*)	(*)
\$7,500 under \$10,000	10,519	177,987	104,862	6,574	20,663	31,618	7,147	36,361	(*)	(*)	19.1	19.3	23.1	(*)
\$10,000 under \$25,000	7,542	273,566	169,905	7,664	15,657	74,053	9,226	76,214	(*)	(*)	15.2	15.5	19.5	(*)
\$25,000 under \$50,000	10,271	709,352	447,484	15,657	14,118	14,086	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$50,000 under \$100,000	4,883	1,480,510	920,450	21,859	14,549	42,566	4,342	10,746	(*)	(*)	17.4	17.4	19.4	(*)
\$100,000 under \$200,000	399	265,598	203,918	3,809	29,664	9,807	337	10,767	(*)	(*)	26.1	23.6	28.9	(*)
\$200,000 under \$500,000	54	73,328	60,585	731	6,410	2,653	50	2,718	(*)	(*)	22.5	22.9	27.0	(*)
\$500,000 under \$1,000,000	34	112,486	90,746	663	13,552	1,686	(*)	(*)	(*)	(*)	28.8	29.4	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			Deficit
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	
Wholesale and Retail Trade—Continued														
Retail trade: Automobile dealers and service stations: Gasoline service stations														
Total	181,559	26,130,458	21,196,924	182,969	1,702,999	1,207,891	137,405	1,311,332	24,154	103,441	3.7	3.3	4.0	12.5
Under \$2,500	2,233	3,426	5,697	(*)	(*)	1,383	(*)	(*)	(*)	(*)	34.2	41.9	(*)	(*)
\$2,500 under \$5,000	2,983	11,188	5,697	(*)	(*)	1,366	(*)	(*)	(*)	(*)	36.6	29.9	(*)	(*)
\$5,000 under \$10,000	3,434	25,746	20,635	555	(*)	—545	1,935	2,884	1,939	4,429	17.6	18.6	(*)	45.0
\$10,000 under \$25,000	11,123	199,090	126,951	1,961	14,638	22,383	14,621	28,929	2,473	4,429	11.6	17.6	25.3	31.5
\$25,000 under \$50,000	19,598	684,721	514,148	7,829	30,659	17,889	14,241	40,188	5,357	22,299	15.3	14.8	18.4	(*)
\$50,000 under \$100,000	25,101	1,865,424	1,507,383	20,941	105,489	93,570	20,653	115,856	4,448	22,266	9.5	9.7	13.5	28.5
\$100,000 under \$200,000	49,700	7,190,468	5,867,902	58,435	436,300	380,784	44,261	408,939	5,439	28,675	6.4	6.4	7.8	26.1
\$200,000 under \$500,000	42,573	12,417,453	10,035,316	75,882	873,719	572,393	40,080	586,677	2,493	14,284	8.7	8.3	9.6	39.5
\$500,000 under \$1,000,000	4,176	2,705,690	2,243,781	12,561	190,188	94,363	3,932	98,736	244	4,373	7.1	7.1	8.9	52.9
\$1,000,000 under \$2,000,000	534	692,136	595,557	3,079	37,648	18,234	496	20,114	38	1,880	16.9	17.5	20.1	(*)
\$2,000,000 under \$5,000,000	97	270,174	237,989	1,331	11,734	5,867	93	6,232	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automobile dealers and service stations: Other automotive dealers														
Total	42,119	3,925,018	2,815,846	59,311	331,411	235,845	28,077	295,778	14,041	59,932	7.1	7.8	9.7	20.2
Under \$2,500	5,912	5,987	4,503	1,982	257	—823	(*)	(*)	(*)	(*)	20.4	27.0	(*)	38.7
\$2,500 under \$5,000	3,913	15,446	9,006	801	(*)	—1,065	2,211	1,917	1,702	2,982	25.2	25.8	(*)	57.2
\$5,000 under \$10,000	3,487	24,314	19,889	2,036	(*)	—2,853	1,848	1,746	1,639	4,599	35.2	25.9	(*)	49.3
\$10,000 under \$25,000	2,928	46,679	28,717	604	361	4,966	2,261	8,801	(*)	(*)	30.2	30.5	(*)	(*)
\$25,000 under \$50,000	5,112	193,979	130,597	3,678	7,615	12,068	4,233	23,233	879	11,165	22.3	23.0	(*)	65.5
\$50,000 under \$100,000	6,872	498,744	365,534	8,923	29,156	23,919	4,694	38,053	2,178	14,134	18.3	18.5	(*)	48.7
\$100,000 under \$200,000	8,568	1,178,431	813,021	18,816	103,695	96,055	7,522	103,778	1,046	5,323	15.6	15.2	(*)	51.8
\$200,000 under \$500,000	4,645	1,361,638	974,051	17,056	139,918	80,059	3,831	88,889	814	(*)	23.0	21.3	(*)	43.1
\$500,000 under \$1,000,000	523	366,451	275,488	3,727	33,255	20,965	517	21,618	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	139	175,650	143,138	1,377	11,790	6,361	123	6,732	(*)	(*)	14.5	14.5	21.7	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Apparel and accessory stores														
Total	61,806	3,870,729	2,447,927	51,830	380,572	366,857	41,158	447,062	20,648	80,405	6.0	7.2	7.7	14.2
Under \$2,500	7,221	6,824	6,320	1,013	391	—7,665	1,643	1,048	5,578	8,713	18.0	22.5	(*)	33.6
\$2,500 under \$5,000	3,978	12,882	6,364	653	(*)	—2,235	1,634	1,530	1,744	2,982	25.9	25.9	(*)	37.9
\$5,000 under \$10,000	5,919	42,281	23,858	591	1,544	2,738	2,294	7,506	3,124	3,777	19.8	19.9	(*)	34.3
\$10,000 under \$25,000	12,348	199,231	130,490	4,399	13,941	—2,847	6,927	23,023	5,471	25,870	15.2	16.7	(*)	35.7
\$25,000 under \$50,000	9,836	376,940	221,793	5,260	25,911	40,805	7,858	52,147	1,938	11,342	16.4	16.7	(*)	37.2
\$50,000 under \$100,000	10,793	708,691	477,950	10,389	59,976	63,960	8,728	76,508	2,665	13,118	13.7	13.5	(*)	34.1
\$100,000 under \$200,000	7,972	1,120,283	702,777	13,653	121,113	136,228	7,420	143,646	552	7,418	14.1	14.4	(*)	67.6
\$200,000 under \$500,000	4,010	1,161,706	741,703	14,017	131,843	118,899	3,835	120,535	(*)	(*)	33.5	31.3	(*)	(*)
\$500,000 under \$1,000,000	253	170,031	110,983	1,330	20,589	16,809	252	16,875	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Furniture and home furnishings stores														
Total	100,686	6,586,420	4,394,109	96,111	682,953	518,075	69,866	611,159	30,922	92,784	4.9	5.9	6.5	15.9
Under \$2,500	14,540	15,143	11,196	2,300	(*)	—10,709	4,701	1,202	9,839	11,911	12.6	15.8	(*)	25.9
\$2,500 under \$5,000	7,972	25,746	15,904	1,094	(*)	—1,125	3,321	2,194	3,472	8,319	18.3	18.5	(*)	36.0
\$5,000 under \$10,000	9,762	68,606	40,757	2,627	1,928	1,761	5,311	6,372	3,931	5,089	16.6	16.6	(*)	28.6
\$10,000 under \$25,000	19,331	315,144	186,451	8,265	17,401	37,699	13,847	47,726	5,484	10,027	11.6	11.6	(*)	35.6
\$25,000 under \$50,000	14,782	530,263	337,350	11,487	26,323	59,135	11,025	72,403	3,757	13,268	13.7	13.9	(*)	39.6
\$50,000 under \$100,000	15,601	1,120,436	675,205	23,924	128,850	125,588	13,900	134,842	1,701	9,954	12.0	12.3	(*)	50.0
\$100,000 under \$200,000	12,913	1,801,744	1,175,945	22,379	226,051	133,927	10,930	160,252	1,976	26,375	12.0	12.0	(*)	42.1
\$200,000 under \$500,000	6,425	1,907,661	1,353,754	17,933	206,651	128,915	5,798	134,199	627	5,584	12.8	13.8	(*)	59.0
\$500,000 under \$1,000,000	890	560,086	401,699	4,676	56,724	36,960	867	35,022	(*)	(*)	19.5	18.5	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent) ¹		
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Net income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued													
Retail trade: Eating places													
Total	165,460	11,513,706	6,226,787	297,652	2,149,496	760,156	125,936	983,942	59,524	35	223,785	4.2	4.9
Under \$2,500	11,912	12,062	7,119	2,407	563	—14,510	3,284	1,394	8,628	14.4	15,904	19.1	33.7
\$2,500 under \$5,000	7,680	30,025	16,912	1,760	2,847	—2,997	3,968	4,554	3,712	17.7	7,551	18.2	29.6
\$5,000 under \$10,000	17,861	132,154	75,545	7,414	8,638	—1,238	8,672	16,002	8,189	11.9	17,240	11.9	44.3
\$10,000 under \$25,000	31,019	370,048	205,233	22,102	70,332	1,000	16,000	60,000	16,000	8.4	60,000	8.7	21.1
\$25,000 under \$50,000	41,606	1,524,686	877,231	42,424	202,352	81,090	29,584	138,379	12,058	8.1	138,379	8.2	20.1
\$50,000 under \$100,000	36,321	2,593,652	1,399,206	63,157	488,678	235,087	30,543	264,568	5,678	7.7	29,281	7.9	21.6
\$100,000 under \$200,000	22,105	2,983,196	1,554,198	78,369	604,847	225,197	18,514	251,671	3,591	9.2	25,477	9.3	32.3
\$200,000 under \$500,000	9,560	2,630,207	1,423,488	57,626	554,617	156,943	7,953	182,428	1,607	11.6	25,486	11.0	10.9
\$500,000 under \$1,000,000	1,167	767,889	420,837	17,330	168,378	31,009	1,071	10,331	116	15.7	2,822	15.0	50.2
\$1,000,000 under \$2,000,000	149	192,408	101,170	4,500	41,129	9,778	126	10,737	(*)	14.7	(*)	14.6	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Drinking places													
Total	80,519	3,968,992	2,253,086	104,901	499,227	292,589	55,775	377,875	24,518	55	65,266	6.8	8.0
Under \$2,500	3,678	4,806	2,876	(*)	(*)	—1,255	(*)	(*)	2,378	27.0	1,410	34.2	42.5
\$2,500 under \$5,000	3,165	10,459	4,792	(*)	(*)	—3,709	(*)	(*)	2,131	28.3	4,070	29.7	45.9
\$5,000 under \$10,000	6,188	47,971	27,442	2,731	1,776	—2,238	2,217	2,623	3,971	19.3	12,061	19.6	46.9
\$10,000 under \$25,000	16,341	277,248	160,700	10,076	16,516	12,503	10,949	26,473	5,392	12.3	13,970	12.9	27.4
\$25,000 under \$50,000	23,517	655,003	500,782	24,336	60,807	17,559	18,296	89,452	5,221	10.9	21,893	11.1	14.9
\$50,000 under \$100,000	18,472	1,233,914	686,425	34,460	166,417	89,228	14,363	110,119	4,109	11.1	20,891	11.2	30.8
\$100,000 under \$200,000	8,616	872,025	485,514	18,220	141,509	68,731	5,962	94,713	(*)	16.0	(*)	16.2	(*)
\$200,000 under \$500,000	2,228	590,735	343,521	12,970	99,634	45,359	1,770	48,349	(*)	25.8	(*)	24.7	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Drug stores and proprietary stores													
Total	19,048	2,907,752	1,982,093	33,380	306,656	298,123	16,785	308,798	2,260	9.8	10,875	9.4	10.0
Under \$2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,500 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,500	58,208	37,884	(*)	(*)	8,061	1,442	8,399	(*)	42.0	(*)	42.6	47.2
\$50,000 under \$100,000	3,737	285,282	184,436	3,716	11,792	35,841	3,116	37,709	(*)	24.5	(*)	24.9	(*)
\$100,000 under \$200,000	5,909	878,396	567,667	14,819	86,833	113,366	5,534	116,277	(*)	16.8	(*)	16.5	(*)
\$200,000 under \$500,000	4,854	1,419,058	967,521	14,819	177,689	127,490	4,635	127,920	(*)	15.1	(*)	14.6	(*)
\$500,000 under \$1,000,000	353	213,754	152,105	1,262	24,653	14,582	332	15,349	(*)	30.9	(*)	29.4	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Liquor stores													
Total	24,630	3,364,716	2,742,475	26,109	124,483	182,478	19,914	198,536	4,716	9.3	16,158	9.0	10.9
Under \$2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,500 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,879	59,227	47,050	(*)	(*)	228	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	2,207	84,519	72,321	746	2,735	—1,337	(*)	(*)	(*)	35.9	(*)	36.2	(*)
\$50,000 under \$100,000	4,648	343,325	273,886	4,470	11,807	13,948	3,615	17,134	(*)	22.2	(*)	22.7	(*)
\$100,000 under \$200,000	7,248	1,048,715	647,393	6,555	28,550	54,170	66,308	66,308	(*)	15.5	(*)	16.6	(*)
\$200,000 under \$500,000	4,874	1,357,075	1,103,953	11,435	57,082	83,077	4,490	87,881	384	16.8	4,604	16.3	20.2
\$500,000 under \$1,000,000	380	226,764	186,527	1,240	11,617	14,461	360	14,461	(*)	28.8	(*)	27.6	(*)
\$1,000,000 under \$2,000,000	95	127,971	110,689	408	6,440	5,018	95	5,018	(*)	17.3	(*)	17.8	(*)
\$2,000,000 under \$5,000,000	31	85,127	73,323	(*)	4,904	2,059	(*)	(*)	(*)	29.5	(*)	30.7	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			Deficit
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Used merchandise stores														
Total	67,481	1,163,240	782,803	30,879	71,124	65,253	34,986	132,425	32,223	87,172	5.8	10.6	12.3	11.5
Under \$2,500	21,032	23,702	15,320	3,476	371	—19,083	5,659	2,086	15,101	20,179	10.4	12.6	28.2	17.7
\$2,500 under \$5,000	12,711	46,294	30,897	1,689	253	—9,800	5,511	4,870	7,200	14,670	13.5	13.7	26.0	27.5
\$5,000 under \$10,000	10,298	72,807	42,655	4,352	1,674	—4,557	5,515	6,650	4,683	11,107	14.1	14.3	22.4	28.4
\$10,000 under \$25,000	11,113	174,211	104,603	5,557	4,494	8,083	7,193	18,202	3,920	10,119	14.6	15.0	22.0	28.4
\$25,000 under \$50,000	6,765	254,885	162,901	4,729	9,564	36,658	6,051	38,263	(*)	(*)	19.3	19.7	24.7	(*)
\$50,000 under \$100,000	4,016	273,342	166,564	5,254	22,121	30,488	3,577	36,356	(*)	(*)	23.7	23.9	27.8	(*)
\$100,000 under \$200,000	958	123,667	80,504	(*)	(*)	6,418	(*)	12,712	(*)	(*)	42.9	42.8	(*)	(*)
\$200,000 under \$500,000	533	170,296	126,666	(*)	(*)	11,318	(*)	(*)	(*)	(*)	42.6	42.3	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Sporting goods and bicycle shops														
Total	31,305	1,290,366	922,853	20,246	64,507	88,133	17,960	117,842	13,345	29,709	8.5	12.1	13.4	18.6
Under \$2,500	8,060	7,791	8,400	1,805	(*)	—8,393	2,209	940	5,851	9,333	17.8	22.3	38.2	35.1
\$2,500 under \$5,000	2,187	7,284	5,259	843	(*)	—1,637	(*)	(*)	1,536	2,183	30.7	32.5	(*)	51.5
\$5,000 under \$10,000	3,590	28,073	20,510	2,436	(*)	7,562	1,465	2,690	2,125	2,128	27.1	27.5	46.3	47.7
\$10,000 under \$25,000	5,024	62,425	42,425	2,111	7,008	14,396	2,830	17,468	(*)	(*)	24.0	24.6	37.8	39.9
\$25,000 under \$50,000	3,704	142,990	88,993	2,413	7,331	14,396	2,830	17,468	(*)	(*)	24.0	24.6	(*)	(*)
\$50,000 under \$100,000	3,883	275,695	207,584	5,799	9,883	9,195	2,763	15,459	(*)	(*)	24.5	24.9	32.1	(*)
\$100,000 under \$200,000	2,516	332,990	226,834	2,939	21,123	36,172	2,316	37,066	(*)	(*)	26.1	25.5	26.9	(*)
\$200,000 under \$500,000	1,195	301,162	226,298	3,059	16,125	23,563	(*)	24,284	(*)	(*)	33.6	32.9	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Gift, novelty, and souvenir shops														
Total	36,739	937,357	609,537	22,009	70,585	37,471	20,781	82,868	15,868	45,395	7.9	11.8	15.7	21.0
Under \$2,500	10,968	10,644	7,617	1,049	72	—5,497	3,871	1,624	7,097	7,121	14.5	19.5	32.0	21.8
\$2,500 under \$5,000	3,824	15,181	10,045	1,323	(*)	—2,961	2,273	1,132	1,551	4,153	25.6	26.4	43.0	47.5
\$5,000 under \$10,000	3,694	27,400	19,574	906	(*)	—5,805	2,067	2,648	1,517	8,453	24.4	24.6	55.9	72.0
\$10,000 under \$25,000	8,917	138,903	87,608	4,545	8,295	—3,465	5,338	14,101	3,479	17,566	16.2	16.6	30.4	35.6
\$25,000 under \$50,000	4,695	176,146	109,844	3,016	9,355	13,220	3,568	16,444	(*)	3,224	24.2	24.6	29.4	38.0
\$50,000 under \$100,000	2,606	176,352	114,024	3,531	12,716	17,040	2,252	17,256	(*)	(*)	27.9	28.2	37.9	(*)
\$100,000 under \$200,000	1,414	178,536	111,689	4,174	20,976	9,723	885	11,155	(*)	(*)	34.3	33.5	44.3	(*)
\$200,000 under \$500,000	542	140,357	94,739	2,897	12,426	10,577	(*)	(*)	(*)	(*)	41.2	41.1	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Direct selling organizations														
Total	406,489	2,255,985	1,356,693	33,830	31,915	223,978	223,632	360,257	181,497	138,281	2.4	8.7	7.1	6.2
Under \$2,500	253,449	215,137	98,484	7,925	1,678	—41,874	114,112	39,875	137,987	81,749	3.1	4.0	6.9	7.3
\$2,500 under \$5,000	63,394	226,128	113,520	5,311	2,358	9,168	40,697	34,662	22,697	24,746	6.4	6.6	10.0	15.7
\$5,000 under \$10,000	42,429	291,312	152,852	4,659	2,358	28,659	28,659	47,111	13,770	15,943	7.8	7.9	12.8	17.7
\$10,000 under \$25,000	29,376	465,015	245,761	5,239	3,777	23,861	23,861	90,355	5,515	11,169	9.5	10.0	14.2	28.8
\$25,000 under \$50,000	10,625	354,045	171,158	4,153	11,313	70,097	9,495	71,135	(*)	(*)	15.7	15.7	20.0	(*)
\$50,000 under \$100,000	4,932	332,086	245,208	2,984	4,435	44,137	4,644	45,167	(*)	(*)	21.8	22.2	24.9	(*)
\$100,000 under \$200,000	2,113	307,855	239,488	(*)	(*)	28,212	2,113	28,212	(*)	(*)	32.4	33.1	34.8	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent) ^a			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Wholesale and Retail Trade—Continued														
Retail trade Other retail trade														
Total	230,746	7,885,325	5,012,814	178,813	811,324	698,644	134,657	901,896	95,829	202,052	31	4.9	5.3	8.6
Under \$2,500	74,909	65,753	39,478	9,614	1,470	-40,359	22,538	9,022	52,111	49,381	56	7.3	14.9	11.2
\$2,500 under \$5,000	21,459	75,922	43,354	1,760	1,943	-4,148	10,580	9,766	10,879	13,914	102	10.4	18.5	19.5
\$5,000 under \$10,000	16,179	181,864	101,170	3,943	6,858	-5,445	14,566	29,258	12,023	34,703	96	9.8	15.7	21.5
\$10,000 under \$25,000	37,629	623,688	341,509	21,318	26,766	64,921	27,118	38,444	10,511	35,523	81	8.4	12.6	24.9
\$25,000 under \$50,000	28,365	990,718	555,152	25,093	76,098	111,283	22,298	148,278	6,067	36,995	95	9.7	12.3	33.9
\$50,000 under \$100,000	22,888	1,602,629	954,706	38,035	136,277	175,880	19,616	198,816	3,212	22,908	97	9.8	11.8	54.4
\$100,000 under \$200,000	11,990	1,635,644	1,025,951	36,607	143,622	190,395	11,153	196,243	(*)	5,648	123	12.5	13.3	(*)
\$200,000 under \$500,000	6,235	1,678,669	1,152,666	22,744	145,696	157,079	6,719	157,378	(*)	(*)	148	13.9	13.6	(*)
\$500,000 under \$1,000,000	1,114	698,998	531,066	9,824	56,376	38,945	1,051	41,716	(*)	(*)	190	17.5	19.9	(*)
\$1,000,000 under \$2,000,000	128	1,560	1,388,836	1,560	11,654	5,629	119	7,298	(*)	(*)	146	14.9	17.5	(*)
\$2,000,000 under \$5,000,000	45	112,997	99,113	1,007	3,831	4,128	44	4,139	(*)	(*)	243	24.1	23.8	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable														
Total	91,636	2,535,420	1,589,986	49,641	139,783	274,309	56,376	354,853	34,503	80,344	52	7.6	8.6	12.1
Under \$2,500	29,835	27,195	12,300	4,326	(*)	-24,759	10,823	7,366	18,526	32,125	89	11.7	22.4	19.9
\$2,500 under \$5,000	10,715	35,570	14,834	1,385	1,316	-145	8,832	7,239	4,713	7,384	162	16.0	27.3	26.2
\$5,000 under \$10,000	13,656	98,019	54,143	2,510	1,405	14,797	8,832	24,471	4,824	9,674	136	14.1	20.3	32.9
\$10,000 under \$25,000	18,423	288,179	161,153	8,085	3,947	66,967	9,956	80,087	3,462	13,220	123	17.0	16.3	33.4
\$25,000 under \$50,000	9,068	301,074	131,476	8,315	11,751	75,787	7,761	81,486	1,307	5,679	169	17.0	20.6	52.2
\$50,000 under \$100,000	5,773	422,306	205,904	10,983	52,426	69,321	5,217	70,350	(*)	(*)	195	19.9	21.6	(*)
\$100,000 under \$200,000	1,916	266,144	138,820	2,785	13,823	35,052	1,453	38,428	(*)	(*)	286	29.6	32.3	(*)
\$200,000 under \$500,000	1,524	438,965	305,778	5,355	25,662	20,872	1,058	26,035	(*)	(*)	271	27.1	29.2	(*)
\$500,000 under \$1,000,000	619	408,525	338,882	3,471	19,719	11,409	443	13,610	(*)	(*)	227	21.2	25.9	(*)
\$1,000,000 under \$2,000,000	67	89,839	75,439	586	4,580	2,191	55	2,670	(*)	(*)	202	20.8	15.4	(*)
\$2,000,000 under \$5,000,000	36	105,369	97,266	612	2,846	2,040	(*)	(*)	(*)	(*)	275	28.3	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, Insurance, and Real Estate														
Total	743,906	12,137,847	1,458,818	539,239	667,597	3,781,853	537,374	4,484,192	206,114	723,339	18	2.7	2.4	4.3
Under \$2,500	258,969	239,925	3,347	47,639	14,482	-186,609	112,367	69,982	146,185	255,591	33	4.1	5.6	8.1
\$2,500 under \$5,000	102,690	370,395	4,350	26,285	3,485	-74,709	76,821	127,445	25,869	52,537	37	5.1	6.4	12.1
\$5,000 under \$10,000	120,868	878,548	17,092	44,400	12,100	340,420	106,836	399,937	14,032	59,117	46	4.6	5.7	14.3
\$10,000 under \$25,000	145,813	2,342,769	38,659	65,012	44,696	1,235,614	135,822	1,309,642	9,991	74,028	39	4.0	4.4	14.6
\$25,000 under \$50,000	67,726	2,369,457	57,814	75,417	155,528	1,186,600	64,098	1,226,728	3,658	40,128	53	5.3	5.3	16.7
\$50,000 under \$100,000	33,329	2,256,894	219,635	93,696	190,633	757,847	29,703	818,846	3,625	60,399	64	6.6	6.3	17.3
\$100,000 under \$200,000	9,505	1,288,006	249,532	38,567	86,911	266,073	7,895	306,648	1,610	40,575	110	11.1	9.2	19.6
\$200,000 under \$500,000	3,981	1,161,637	334,645	61,377	66,770	112,215	3,195	157,716	786	44,936	152	14.6	11.5	14.3
\$500,000 under \$1,000,000	676	443,283	183,435	19,381	35,657	8,230	436	37,614	240	29,384	196	18.4	14.5	14.4
\$1,000,000 under \$2,000,000	366	359,976	158,572	22,122	32,377	-937	172	18,483	34	19,420	102	10.6	13.2	14.6
\$2,000,000 under \$5,000,000	60	179,591	41,802	17,314	13,544	-16,135	(*)	(*)	43	24,546	167	15.9	(*)	4.6
\$5,000,000 under \$10,000,000	15	101,184	58,211	6,632	6,109	-11,332	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance Total														
Total	24,992	783,704	257,168	28,155	33,557	158,693	17,870	234,296	7,122	75,603	88	11.0	10.4	11.3
Under \$2,500	8,749	7,832	(*)	769	2,121	-26,611	3,877	2,517	4,812	29,128	150	35.4	35.2	18.8
\$2,500 under \$5,000	2,352	14,740	(*)	929	413	2,512	1,573	5,842	528	3,300	37	35.2	48.7	18.8
\$5,000 under \$10,000	6,385	111,002	(*)	3,916	1,016	49,343	5,636	62,021	49,343	12,678	292	29.1	36.9	50.7
\$10,000 under \$25,000	3,189	109,903	(*)	3,392	9,636	49,749	3,088	53,883	4,101	4,134	249	25.6	24.4	36.8
\$25,000 under \$50,000	2,285	150,360	(*)	2,387	4,743	57,209	2,017	59,678	368	5,469	248	24.0	21.0	15.8
\$50,000 under \$100,000	414	54,427	(*)	924	3,697	15,452	358	19,918	(*)	(*)	363	36.3	22.9	22.9
\$100,000 under \$200,000	429	119,855	(*)	12,313	9,714	4,061	406	21,651	(*)	(*)	551	54.0	37.2	(*)
\$200,000 under \$500,000	29	23,951	(*)	920	19	-1,018	19	2,958	(*)	(*)	31	31.1	11.5	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	44	64,769	61,340	202	(*)	-3,758	(*)	(*)	(*)	(*)	240	24.8	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry size of business receipts	Number of businesses (1)	Business receipts (2)	Cost of sales and operations (3)	Depreciation (4)	Payroll (5)	Net income (less deficit) (6)	Net income (7)		Deficit (8)		Coefficient of variation (percent) (12)		Deficit (14)
							Number of businesses (7)	Amount (8)	Number of businesses (9)	Amount (10)	Number of businesses (11)	Net income (13)	
Finance, Insurance, and Real Estate—Continued													
Finance: Security, commodity brokers, and services													
Total	19,398	547,730	182,472	22,782	16,743	125,370	13,840	182,065	5,558	56,895	99	117	14.3
Under \$2,500	7,162	6,153	(*)	725	2,019	-20,410	3,200	1,859	3,962	22,069	168	30.5	24.1
\$2,500 under \$5,000	674	2,334	(*)	(*)	(*)	1,895	(*)	(*)	(*)	22,069	527	(*)	(*)
\$5,000 under \$10,000	1,690	11,241	(*)	859	288	1,873	1,249	4,270	441	2,397	317	39.0	35.8
\$10,000 under \$25,000	5,509	96,006	(*)	3,219	865	44,826	5,005	53,722	504	8,896	202	22.9	49.1
\$25,000 under \$50,000	2,334	75,606	(*)	2,821	539	39,955	2,234	44,088	100	4,133	271	26.6	47.1
\$50,000 under \$100,000	1,344	93,241	(*)	1,715	3,645	42,091	1,337	42,462	(*)	(*)	261	29.5	(*)
\$100,000 under \$200,000	323	42,314	(*)	646	2,352	10,993	287	14,572	(*)	(*)	400	37.5	28.5
\$200,000 under \$500,000	299	72,262	(*)	11,848	(*)	12,649	282	16,288	(*)	(*)	763	70.0	(*)
\$500,000 under \$1,000,000	11	8,879	(*)	(*)	(*)	-314	(*)	(*)	(*)	(*)	129	15.3	(*)
\$1,000,000 under \$2,000,000	38	58,243	54,531	(*)	(*)	-242	(*)	(*)	(*)	(*)	263	27.1	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance: Other finance													
Total	5,594	235,974	74,696	3,373	16,814	33,323	4,030	52,231	1,564	18,908	186	22.8	13.2
Under \$2,500	1,987	1,619	(*)	(*)	(*)	-6,201	(*)	(*)	910	7,059	325	(*)	18.5
\$2,500 under \$5,000	618	2,013	(*)	(*)	(*)	1,076	620	1,192	(*)	(*)	507	50.0	(*)
\$5,000 under \$10,000	876	15,933	(*)	(*)	(*)	4,572	631	9,798	(*)	3,782	416	48.4	(*)
\$10,000 under \$25,000	855	34,297	(*)	(*)	(*)	9,794	854	9,795	(*)	(*)	561	57.5	(*)
\$25,000 under \$50,000	941	50,019	(*)	(*)	(*)	15,116	680	17,216	(*)	(*)	472	46.9	(*)
\$50,000 under \$100,000	91	1,113	(*)	(*)	(*)	339	91	5,359	(*)	(*)	360	33.2	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance: Agents, brokers and service													
Total	218,125	4,364,486	399,638	82,766	337,592	1,914,421	179,385	1,904,920	38,720	90,499	33	4.0	11.2
Under \$2,500	57,451	54,763	612	2,202	2,092	-14,916	31,100	18,191	26,311	33,107	64	11.4	13.7
\$2,500 under \$5,000	22,706	83,443	1,599	3,393	915	15,464	17,024	28,300	5,682	12,836	102	10.4	13.3
\$5,000 under \$10,000	39,323	292,912	5,342	11,071	5,068	115,323	36,586	131,441	3,337	16,118	93	11.6	24.6
\$10,000 under \$25,000	18,833	145,045	10,113	15,000	10,988	443,390	43,385	453,775	1,957	10,365	71	7.4	33.9
\$25,000 under \$50,000	32,868	1,172,559	8,899	24,438	114,133	640,493	640,493	(*)	(*)	(*)	77	7.7	(*)
\$50,000 under \$100,000	13,419	890,004	74,933	17,851	102,315	425,603	13,134	428,470	(*)	(*)	96	9.9	(*)
\$100,000 under \$200,000	2,937	347,899	51,739	4,326	42,845	111,408	2,591	115,767	(*)	(*)	183	18.0	(*)
\$200,000 under \$500,000	1,413	1,045,141	164,731	2,456	27,393	51,826	1,072	57,463	(*)	(*)	259	25.9	(*)
\$500,000 under \$1,000,000	281	182,630	(*)	1,333	21,401	18,060	237	19,816	(*)	(*)	35	30.6	(*)
\$1,000,000 under \$2,000,000	66	84,031	(*)	417	17,539	5,907	66	5,907	(*)	(*)	210	21.5	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Total													
Total	500,789	6,989,657	800,012	430,318	276,448	1,784,739	340,139	2,344,978	180,272	356,237	22	3.2	5.0
Under \$2,500	192,769	177,330	2,457	39,668	9,969	-144,082	77,390	49,274	115,002	193,356	39	8.3	10.0
\$2,500 under \$5,000	78,632	282,805	2,751	22,592	2,475	60,064	58,924	97,694	19,708	37,630	60	7.4	14.4
\$5,000 under \$10,000	78,844	570,896	10,974	32,400	6,619	222,565	78,641	262,654	10,167	40,069	53	6.3	16.0
\$10,000 under \$25,000	32,086	1,437,635	23,864	63,996	24,297	742,881	84,801	793,846	7,885	50,965	48	5.5	17.8
\$25,000 under \$50,000	9,085	1,086,995	46,446	47,587	31,759	496,558	28,849	528,940	2,820	32,562	75	7.6	21.2
\$50,000 under \$100,000	17,625	1,216,630	116,984	73,448	83,575	275,035	14,562	330,696	3,072	55,663	92	9.7	18.9
\$100,000 under \$200,000	6,454	886,690	174,054	33,317	40,369	139,213	170,950	150,813	1,508	31,737	142	14.5	19.7
\$200,000 under \$500,000	2,129	607,517	161,335	46,608	29,663	44,461	1,190	14,858	166	23,650	267	22.5	15.5
\$500,000 under \$1,000,000	366	238,702	118,805	17,128	13,650	-8,612	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	156	211,176	71,890	21,503	13,783	-3,106	10,586	66	13,892	135	14.1	18.2	
\$2,000,000 under \$5,000,000	45	135,054	(*)	17,056	8,916	-19,307	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	10	73,184	(*)	6,631	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent) ¹			
							Number of businesses	Amount	Number of businesses	Amount	(11)	(12)	(13)	(14)
Finance, insurance, and Real Estate—Continued														
Real estate: Operators and lessors of buildings														
Total	29,644	905,811	36,983	184,630	49,110	-48,875	11,947	96,748	17,737	145,824	8.3	8.0	14.4	8.1
Under \$2,500	6,831	10,518	(*)	5,627	150	-11,922	2,134	1,051	6,697	12,973	15.7	17.8	41.1	23.7
\$2,500 under \$5,000	5,342	19,152	(*)	8,920	383	-10,409	1,345	2,729	3,997	11,138	21.4	22.1	49.2	33.2
\$5,000 under \$10,000	4,193	30,121	(*)	8,227	250	-9,764	1,404	2,448	2,769	12,212	22.1	22.3	50.1	30.7
\$10,000 under \$25,000	6,364	100,583	(*)	21,052	1,525	6,716	3,941	21,093	2,423	14,377	18.7	18.9	30.4	30.7
\$25,000 under \$50,000	1,341	9,336	(*)	9,336	1,224	7,356	1,051	13,190	290	5,834	32.2	31.4	45.1	31.9
\$50,000 under \$100,000	2,406	176,672	(*)	35,788	9,180	4,680	1,500	26,219	905	21,539	24.2	24.6	31.3	25.5
\$100,000 under \$200,000	424	60,464	(*)	14,439	4,123	-10,786	184	7,500	230	16,286	23.0	23.2	49.2	30.0
\$200,000 under \$500,000	547	160,135	(*)	33,604	7,741	-1,532	306	16,754	241	15,222	31.2	30.1	34.2	20.9
\$500,000 under \$1,000,000	139	92,126	(*)	15,302	7,964	-11,015	(*)	(*)	108	13,710	35.3	31.3	(*)	16.8
\$1,000,000 under \$2,000,000	72	98,887	(*)	14,081	9,720	-3,962	38	2,645	34	6,607	21.9	23.1	35.0	29.9
\$2,000,000 under \$5,000,000	21	70,881	(*)	12,581	4,812	-6,423	(*)	(*)	(*)	8,723	23.3	23.1	(*)	8.1
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Lessors, other than buildings														
Total	34,617	62,668	(*)	27,500	7,084	-34,524	17,386	21,915	17,413	56,439	14.1	18.7	21.2	28.5
Under \$2,500	29,189	26,645	(*)	13,005	5,736	-29,917	13,253	7,657	15,916	37,774	15.0	18.1	33.4	40.5
\$2,500 under \$5,000	3,936	11,715	(*)	2,993	3,291	-907	3,402	3,319	5,916	4,126	55.2	50.3	58.9	37.8
\$5,000 under \$10,000	703	4,877	(*)	2,297	304	-2,993	1,470	1,470	2,275	4,097	24.2	24.2	39.7	36.7
\$10,000 under \$25,000	637	11,475	(*)	4,196	(*)	-5,093	(*)	645	527	5,738	52.8	58.4	47.0	(*)
\$25,000 under \$50,000	132	4,460	(*)	448	(*)	1,077	(*)	(*)	(*)	(*)	48.4	49.5	(*)	(*)
\$50,000 under \$100,000	(*)	13,562	(*)	3,471	(*)	1,757	(*)	(*)	(*)	(*)	66.0	64.3	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Real estate agents, brokers, and managers														
Total	405,212	4,943,161	414,762	175,320	151,626	1,750,009	289,914	2,007,943	115,982	257,835	2.3	4.0	3.5	6.3
Under \$2,500	147,236	133,957	1,406	18,254	3,694	-76,312	59,482	38,084	87,439	114,396	3.9	5.2	7.8	8.1
\$2,500 under \$5,000	64,857	235,116	2,100	10,547	1,671	68,470	50,724	67,403	14,133	18,963	6.0	6.1	7.6	18.2
\$5,000 under \$10,000	69,581	502,660	8,053	20,038	4,828	232,270	63,583	249,849	5,988	17,579	5.7	5.8	6.6	24.7
\$10,000 under \$25,000	79,185	1,232,054	14,914	36,094	18,031	705,893	75,403	728,959	3,782	23,066	5.2	5.4	5.8	35.6
\$25,000 under \$50,000	27,011	824,361	26,774	34,921	25,580	438,335	17,538	459,142	2,273	20,807	8.3	8.3	8.6	30.0
\$50,000 under \$100,000	11,361	749,595	56,596	17,496	36,752	237,888	9,696	254,437	1,464	16,549	11.3	11.2	11.5	40.1
\$100,000 under \$200,000	4,733	647,165	12,330	12,365	29,332	129,958	3,972	135,362	781	5,404	17.0	17.4	14.5	36.4
\$200,000 under \$500,000	1,100	313,936	94,804	9,917	15,028	29,238	1,014	40,807	86	11,648	27.8	26.6	19.8	38.1
\$500,000 under \$1,000,000	86	57,317	(*)	1,115	4,053	2,483	67	6,266	(*)	(*)	58.4	58.4	26.3	(*)
\$1,000,000 under \$2,000,000	50	82,646	(*)	6,160	2,367	-274	29	4,467	(*)	(*)	22.3	22.5	27.7	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Subdividers and developers, except cemeteries														
Total	9,721	517,420	240,415	21,947	27,367	-20,541	5,107	57,153	3,490	78,094	13.4	15.1	17.0	12.0
Under \$2,500	1,913	1,597	(*)	823	363	-22,133	(*)	(*)	1,280	22,531	27.9	48.0	(*)	29.6
\$2,500 under \$5,000	924	3,390	(*)	608	(*)	-2,575	866	1,575	26	1,386	48.9	48.1	61.9	11.3
\$5,000 under \$10,000	1,416	10,041	2,759	777	(*)	-2,575	777	2,772	639	5,347	31.3	30.1	32.5	43.4
\$10,000 under \$25,000	1,104	16,750	7,768	243	(*)	2,412	705	5,772	399	6,873	34.8	32.0	42.7	38.5
\$25,000 under \$50,000	344	13,324	4,329	527	(*)	2,412	254	5,868	90	3,476	39.3	44.6	69.7	39.2
\$50,000 under \$100,000	2,032	162,008	48,923	7,758	15,127	9,392	1,609	18,984	423	9,602	30.9	32.3	34.1	41.2
\$100,000 under \$200,000	747	98,479	36,118	4,904	(*)	3,805	241	9,293	(*)	6,199	46.6	45.8	51.1	(*)
\$200,000 under \$500,000	30	24,759	10,120	1,534	1,226	-2,618	50	3,581	40	6,199	23.9	22.1	30.6	26.6
\$500,000 under \$1,000,000	97	62,032	50,590	688	(*)	-2,572	(*)	(*)	(*)	(*)	53.1	46.8	(*)	(*)
\$1,000,000 under \$2,000,000	33	48,287	33,490	1,254	1,676	1,174	23	3,474	(*)	(*)	35.7	27.1	36	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry size of business receipts	Business receipts				Cost of sales and operations	Depreciation	Payroll	Net income		Deficit		Coefficient of variation (percent)		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses				Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Finance, insurance, and Real Estate—Continued														
Real estate Other real estate														
Total	22,355	540,397	106,460	20,921	41,261	143,071	16,705	161,216	5,650	18,145	9.9	15.5	12.5	29.0
Under \$7,500	5,600	4,613	(*)	1,759	(*)	—3,798	1,932	1,884	3,668	5,692	19.2	25.7	42.2	34.1
\$7,500 under \$15,000	3,573	13,472	(*)	1,660	(*)	2,673	2,555	4,668	(*)	(*)	29.6	31.2	41.1	(*)
\$15,000 under \$25,000	2,951	23,197	(*)	1,030	(*)	5,281	2,486	6,115	(*)	(*)	27.7	28.8	33.6	(*)
\$25,000 under \$50,000	4,796	76,773	(*)	2,411	(*)	36,466	2,686	37,377	(*)	(*)	22.2	22.1	23.9	(*)
\$50,000 under \$100,000	2,841	97,005	(*)	4,591	(*)	47,178	2,698	48,379	(*)	(*)	24.6	25.1	26.5	(*)
\$100,000 under \$200,000	1,649	114,793	(*)	9,433	22,352	21,318	1,495	28,030	(*)	(*)	29.3	30.4	25.8	(*)
\$200,000 under \$500,000	534	17,832	(*)	1,260	17,584	17,584	532	17,964	(*)	(*)	47.8	49.3	41.7	(*)
\$500,000 under \$1,000,000	365	100,253	(*)	812	4,802	13,975	320	14,361	(*)	(*)	58.3	53.1	45.7	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services														
Total	3,034,056	55,997,019	10,405,931	2,409,877	8,172,027	18,365,342	2,334,060	20,125,183	697,321	1,739,821	0.7	1.3	1.1	2.9
Under \$2,500	1,082,238	1,083,233	118,041	188,947	25,547	—208,356	626,549	434,984	443,852	641,340	1.4	1.8	2.5	3.6
\$2,500 under \$5,000	454,529	1,649,225	151,273	126,273	37,940	483,325	366,912	697,106	87,868	213,781	2.2	2.3	2.9	7.6
\$5,000 under \$10,000	438,555	3,136,859	341,164	188,819	124,543	1,137,755	397,325	2,964,047	68,630	213,781	2.2	2.3	2.7	9.0
\$10,000 under \$25,000	476,975	7,657,872	1,094,835	386,343	621,889	2,728,666	419,139	2,964,047	57,567	235,381	2.2	2.3	2.7	9.0
\$25,000 under \$50,000	270,181	9,935,199	1,241,401	437,156	1,245,039	3,364,268	1,245,039	3,364,268	24,733	165,516	2.8	2.8	3.0	10.8
\$50,000 under \$100,000	210,465	14,718,944	2,362,013	509,895	2,280,391	5,674,046	201,453	5,781,148	8,902	107,102	2.6	2.6	2.3	16.0
\$100,000 under \$200,000	81,726	10,619,462	2,132,073	321,891	3,785,108	3,785,108	17,715	3,850,455	4,962	65,347	3.4	3.4	2.5	18.5
\$200,000 under \$500,000	18,618	5,076,919	1,519,184	150,912	1,260,579	1,099,241	17,912	1,152,518	1,343	52,277	7.3	7.0	6.4	15.3
\$500,000 under \$1,000,000	2,284	1,476,814	596,891	322,179	207,345	2,073,451	2,031	2,126,171	253	17,376	13.6	13.3	6.4	26.7
\$1,000,000 under \$2,000,000	365	486,335	191,388	19,505	126,308	491,111	276	64,620	89	15,509	7.7	7.7	5.4	16.5
\$2,000,000 under \$5,000,000	313,948	313,948	110,602	11,957	78,053	40,725	81	52,005	18	(*)	11.6	12.0	2.8	2.7
\$5,000,000 under \$10,000,000	99	108,386	37,538	2,692	33,001	19,421	10	21,747	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hotels and other lodging places Total														
Total	80,724	2,281,480	358,559	319,520	279,480	57,684	40,907	268,990	39,817	211,206	5.8	7.4	9.4	9.7
Under \$2,500	11,581	14,028	1,014	10,262	704	—28,907	1,984	1,028	9,587	29,935	14.4	16.0	33.1	20.8
\$2,500 under \$5,000	9,959	37,523	2,219	12,311	920	—13,808	3,879	3,436	5,980	17,244	15.6	15.9	29.5	23.0
\$5,000 under \$10,000	12,639	89,891	12,599	21,402	4,658	—22,038	4,802	9,488	7,837	31,526	13.7	14.2	27.1	18.4
\$10,000 under \$25,000	20,480	339,892	33,026	54,423	22,503	—1,719	11,331	37,142	9,149	38,861	14.1	15.6	24.9	19.1
\$25,000 under \$50,000	13,318	454,278	62,838	67,317	32,233	26,560	8,421	58,595	4,897	32,035	13.8	14.0	19.1	27.7
\$50,000 under \$100,000	9,262	656,079	120,157	81,245	77,686	66,589	7,574	89,365	1,688	22,776	15.6	15.5	18.4	37.4
\$100,000 under \$200,000	2,799	376,243	51,178	44,854	74,514	23,771	2,234	43,346	565	52,229	22.3	22.0	23.4	46.1
\$200,000 under \$500,000	526	135,606	20,325	9,057	26,838	11,731	481	17,207	45	5,111	49.1	42.5	37.0	31.5
\$500,000 under \$1,000,000	105	65,141	10,313	5,330	16,185	—954	62	4,157	43	5,111	44.0	38.8	70.8	43.2
\$1,000,000 under \$2,000,000	36	48,695	17,430	4,233	11,194	—1,111	20	2,359	(*)	(*)	23.6	24.6	28.3	(*)
\$2,000,000 under \$5,000,000	17	55,407	24,177	4,431	11,424	—1,342	(*)	(*)	(*)	(*)	20.4	23.7	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hotels and other lodging places, Motels, motor hotels, and tourist courts														
Total	38,840	1,407,655	207,514	205,605	200,022	32,608	18,977	155,344	20,163	122,736	7.5	9.5	12.2	12.8
Under \$2,500	4,508	6,188	(*)	4,752	475	—15,188	(*)	(*)	4,007	15,410	21.5	24.4	(*)	30.9
\$2,500 under \$5,000	2,865	10,582	(*)	3,289	(*)	—5,706	(*)	(*)	1,901	6,359	27.2	26.4	(*)	37.2
\$5,000 under \$10,000	4,302	28,568	1,864	11,689	2,768	—13,582	1,006	1,936	3,296	15,518	23.3	23.2	53.3	35.5
\$10,000 under \$25,000	10,734	180,086	23,285	34,280	16,335	—14,435	4,497	12,906	6,237	27,341	14.6	15.4	24.9	22.3
\$25,000 under \$50,000	8,637	285,916	28,010	47,641	26,508	15,911	5,424	36,988	3,213	20,107	17.2	17.2	24.6	34.0
\$50,000 under \$100,000	5,337	396,933	64,201	51,337	47,259	38,920	4,261	51,065	1,076	12,075	18.7	19.4	23.7	43.0
\$100,000 under \$200,000	1,853	255,152	33,324	31,289	56,141	14,908	1,492	30,257	361	15,349	27.1	27.2	26.0	56.2
\$200,000 under \$500,000	487	123,995	16,808	8,335	24,285	10,966	456	14,814	31	3,828	52.9	46.4	42.1	28.0
\$500,000 under \$1,000,000	84	52,036	8,741	3,524	11,282	2,064	57	3,995	27	1,901	53.5	47.2	74.2	35.1
\$1,000,000 under \$2,000,000	21	29,864	10,613	2,870	7,721	—1,338	(*)	(*)	(*)	(*)	28.6	31.2	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			Net income	Deficit
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	(11)		
Services—Continued															
Hotels and other lodging places															
Other lodging places															
Total	41,884	880,825	151,045	113,915	79,459	25,086	22,220	113,646	19,654	88,560	8.9	11.6	14.9	14.9	
Under \$2,500	7,073	7,660	373	5,510	229	—13,719	1,493	806	5,580	14,525	19.1	21.3	31.0	27.6	
\$2,500 under \$5,000	7,094	26,941	(*)	9,022	(*)	—8,092	3,015	2,743	4,079	10,885	18.9	19.6	31.9	29.3	
\$5,000 under \$10,000	8,337	61,323	10,735	9,713	2,089	—4,456	3,786	7,552	4,541	16,088	17.0	17.8	31.3	29.3	
\$10,000 under \$25,000	9,466	159,806	19,741	20,743	6,168	12,716	5,834	24,236	2,912	11,520	23.0	28.3	35.7	32.3	
\$25,000 under \$50,000	4,681	168,362	34,828	19,616	3,723	19,659	2,997	22,497	1,684	11,928	23.3	24.2	32.1	32.3	
\$50,000 under \$100,000	3,925	269,146	55,566	29,908	30,627	27,599	3,313	38,300	(*)	(*)	26.5	25.6	29.2	(*)	
\$100,000 under \$200,000	946	121,091	17,854	13,565	18,373	8,809	742	13,689	(*)	(*)	39.3	37.5	42.4	(*)	
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services: Total	605,236	6,676,977	1,355,195	353,124	1,373,134	1,658,480	503,069	1,613,792	101,406	155,312	2.0	3.8	3.2	8.4	
Under \$2,500	200,698	224,278	20,205	21,382	3,814	46,806	145,149	83,503	55,161	46,697	3.5	4.2	5.4	11.3	
\$2,500 under \$5,000	117,600	430,314	45,052	22,837	12,370	168,201	104,098	187,631	13,421	24,865	4.6	4.7	5.6	22.6	
\$5,000 under \$10,000	120,030	871,340	37,673	37,084	50,530	359,473	106,877	384,278	11,738	29,332	5.1	5.4	6.3	20.4	
\$10,000 under \$25,000	96,354	1,485,396	211,445	77,473	227,535	451,115	84,516	480,447	6,127	19,912	7.5	7.6	9.1	25.8	
\$25,000 under \$50,000	45,033	1,556,323	319,446	66,729	412,441	283,179	38,903	303,091	(*)	(*)	10.4	10.6	11.7	(*)	
\$50,000 under \$100,000	19,872	1,324,331	301,293	73,808	357,850	233,501	18,981	236,501	(*)	(*)	20.2	20.4	19.5	(*)	
\$100,000 under \$200,000	4,115	528,310	162,585	21,904	158,063	77,086	3,543	81,683	(*)	(*)	29.6	28.7	26.0	(*)	
\$200,000 under \$500,000	1,507	421,546	176,957	11,097	141,151	36,907	1,087	44,198	(*)	(*)	(*)	(*)	(*)	(*)	
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services: Coin-operated laundries and dry cleaning	32,446	637,064	72,601	93,386	70,464	49,589	18,304	82,158	13,983	32,569	6.6	11.5	15.1	18.2	
Under \$2,500	3,808	5,390	(*)	2,883	(*)	—4,482	(*)	(*)	2,826	6,328	24.5	26.0	(*)	47.2	
\$2,500 under \$5,000	2,956	11,211	(*)	2,946	(*)	—7,743	(*)	(*)	2,114	4,688	27.6	28.4	(*)	45.5	
\$5,000 under \$10,000	6,120	47,508	5,522	7,661	2,382	1,496	3,631	5,017	2,489	3,521	18.8	19.5	35.7	34.9	
\$10,000 under \$25,000	9,479	138,673	11,854	22,931	11,575	2,624	5,124	13,028	4,355	10,404	16.7	16.6	26.6	29.4	
\$25,000 under \$50,000	7,632	273,660	32,878	35,455	38,143	30,830	5,463	37,154	1,910	6,324	18.1	18.3	23.2	49.9	
\$50,000 under \$100,000	2,449	160,095	20,849	21,474	17,471	23,744	2,161	25,044	(*)	(*)	29.5	29.7	31.8	(*)	
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services: Other laundry, cleaning, and garment services	52,283	1,117,266	243,212	57,832	303,729	165,611	40,754	192,326	11,529	26,715	6.9	10.7	10.7	24.5	
Under \$2,500	10,786	12,069	2,126	1,446	863	85	6,110	3,740	4,676	9,655	14.5	18.0	25.9	35.5	
\$2,500 under \$5,000	5,195	18,670	3,959	1,232	1,954	2,631	4,322	3,727	2,154	6,541	21.5	21.5	31.6	(*)	
\$5,000 under \$10,000	10,139	75,024	9,102	5,328	7,631	13,560	7,985	20,101	2,154	6,541	16.0	16.6	21.4	59.1	
\$10,000 under \$25,000	12,273	200,743	32,416	11,357	23,471	47,958	11,011	52,123	1,262	4,165	14.5	14.8	17.3	68.1	
\$25,000 under \$50,000	7,967	284,141	66,483	14,375	17,467	38,987	6,040	45,160	1,927	6,193	18.6	18.9	24.4	39.8	
\$50,000 under \$100,000	4,315	298,387	62,927	17,285	102,180	41,907	4,021	43,168	(*)	(*)	22.5	23.4	(*)	(*)	
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (net deficit)	Net income		Deficit		Coefficient of variation (percent)			
							Number of businesses	Amount	Number of businesses	Amount	Business receipts	(12)	(13)	(14)
Services—Continued														
Personal services: Photographic studios, portrait														
Total	32,285	463,107	173,945	25,874	81,958	50,241	15,948	75,293	16,317	25,052	6.8	18.4	16.0	18.8
Under \$2,500	12,049	10,452	3,968	3,604	236	-8,930	2,492	923	9,557	9,853	14.1	18.2	46.4	20.5
\$2,500 under \$5,000	6,512	22,950	7,907	3,473	(*)	-3,312	2,936	2,475	3,576	(*)	19.6	19.9	34.9	40.4
\$5,000 under \$10,000	5,197	39,634	11,962	2,494	(*)	8,321	2,736	8,153	(*)	(*)	23.4	24.1	33.4	(*)
\$10,000 under \$25,000	4,244	72,916	24,193	5,457	3,290	8,984	2,855	13,497	(*)	(*)	25.9	26.9	33.6	(*)
\$25,000 under \$50,000	2,207	78,268	22,782	4,346	10,798	17,859	2,207	17,859	(*)	(*)	34.2	35.0	36.2	(*)
\$50,000 under \$100,000	1,528	106,620	(*)	3,819	(*)	23,059	1,528	23,059	(*)	(*)	37.0	37.0	39.5	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services: Beauty shops														
Total	225,409	2,486,176	430,749	68,046	664,160	625,632	195,937	664,860	29,428	39,228	3.3	6.1	4.9	18.9
Under \$2,500	52,602	72,285	9,240	5,754	1,279	15,871	37,657	24,922	14,935	9,051	7.1	8.2	10.9	22.2
\$2,500 under \$5,000	56,563	208,497	23,395	9,620	6,138	86,545	52,474	91,258	4,089	4,713	7.0	7.1	8.0	37.2
\$5,000 under \$10,000	53,851	387,196	47,501	13,397	30,321	161,022	48,846	169,971	5,005	5,849	6.8	7.0	8.0	36.5
\$10,000 under \$25,000	38,172	597,693	90,165	20,607	154,525	171,312	34,543	177,622	3,859	9,310	8.2	8.6	9.9	38.2
\$25,000 under \$50,000	16,750	566,161	102,816	19,422	216,511	104,333	15,295	108,597	1,411	4,234	12.1	12.3	14.0	47.3
\$50,000 under \$100,000	6,141	409,727	75,331	13,394	179,963	73,581	6,091	73,764	(*)	(*)	18.9	19.1	21.1	(*)
\$100,000 under \$200,000	911	116,998	(*)	1,562	53,339	15,803	911	15,803	(*)	(*)	45.4	47.1	44.5	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services: Barber shops														
Total	91,820	811,163	94,094	16,598	111,383	402,331	88,243	403,974	3,577	1,543	5.4	9.6	7.2	36.4
Under \$2,500	19,683	25,321	590	1,025	(*)	12,327	16,582	13,765	3,101	1,438	12.1	12.6	13.2	40.6
\$2,500 under \$5,000	10,112	176,301	1,301	3,027	1,750	45,323	29,864	45,159	(*)	(*)	12.1	12.6	13.2	(*)
\$5,000 under \$10,000	29,252	216,375	5,001	3,671	3,058	13,325	29,864	13,765	(*)	(*)	9.9	10.6	10.6	(*)
\$10,000 under \$25,000	17,323	242,729	14,321	5,717	17,325	138,863	17,323	138,863	(*)	(*)	11.9	12.4	12.4	(*)
\$25,000 under \$50,000	3,994	128,210	21,389	3,007	37,646	39,337	3,994	39,337	(*)	(*)	25.3	25.3	28.1	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services: Other personal services														
Total	171,013	1,382,181	340,594	69,378	141,540	365,076	143,983	395,181	26,572	30,105	3.8	8.3	7.0	18.4
Under \$2,500	101,770	98,581	3,676	6,680	1,103	32,945	81,316	49,317	20,066	16,372	5.0	5.9	7.2	19.0
\$2,500 under \$5,000	26,262	92,196	7,105	3,839	2,750	37,957	23,651	44,067	2,541	3,110	9.8	10.1	12.0	35.6
\$5,000 under \$10,000	15,469	107,541	18,555	4,260	6,128	37,836	13,747	41,509	1,722	3,673	12.4	12.4	14.9	38.8
\$10,000 under \$25,000	14,863	233,242	38,507	11,404	17,349	81,964	13,760	85,314	(*)	(*)	20.4	20.8	23.7	(*)
\$25,000 under \$50,000	6,463	223,945	73,098	10,122	29,876	51,833	5,604	54,594	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	4,214	274,853	90,031	15,459	30,015	50,487	3,955	50,743	(*)	(*)	22.3	22.3	24.3	(*)
\$100,000 under \$200,000	1,585	243,997	65,737	13,261	40,052	45,676	1,585	45,676	(*)	(*)	29.6	30.1	25.3	(*)
\$200,000 under \$500,000	358	93,713	36,405	3,790	10,386	22,573	357	22,742	(*)	(*)	32.0	32.2	31.6	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Services—Continued														
Business services Total														
Total	562,049	8,730,256	1,506,526	366,169	917,036	2,051,766	434,038	2,362,938	127,089	311,170	20	3.9	3.1	7.2
Under \$2,500	237,660	240,251	15,359	45,977	71,779	—18,663	145,670	117,198	97,971	135,861	32	3.9	5.1	9.6
\$2,500 under \$5,000	90,721	327,733	19,960	22,275	6,073	119,525	74,066	157,328	16,621	37,823	5	5.1	6.3	14.5
\$5,000 under \$10,000	83,784	583,500	47,440	28,554	25,729	243,551	71,627	287,616	12,577	44,965	52	5.3	6.4	23.4
\$10,000 under \$25,000	90,616	1,441,356	150,200	61,551	95,326	658,279	82,743	690,320	7,605	32,041	50	5.2	5.9	18.1
\$25,000 under \$50,000	33,757	1,154,930	196,395	66,059	143,641	480,947	32,255	480,983	1,502	20,036	7	7.9	8.2	25.1
\$50,000 under \$100,000	15,633	1,061,741	263,649	42,230	179,826	300,193	14,802	320,101	830	19,918	108	10.9	10.4	53.7
\$100,000 under \$200,000	7,188	967,452	427,301	38,763	236,261	155,503	6,306	165,000	882	9,997	14.6	14.8	12.7	34.9
\$200,000 under \$500,000	2,206	563,269	190,341	28,805	148,006	86,783	2,178	93,139	28	4,356	23.9	22.5	15.5	31.7
\$500,000 under \$1,000,000	407	275,940	133,324	27,669	46,925	23,297	320	29,290	(*)	(*)	23.5	21.6	16.9	(*)
\$1,000,000 under \$2,000,000	71	92,812	48,949	4,051	24,739	9,431	65	10,611	(*)	(*)	18.3	18.5	13.7	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services Advertising														
Total	23,092	533,395	213,711	9,766	34,476	124,640	17,721	134,722	5,371	10,062	99	16.2	14.2	32.6
Under \$2,500	7,647	7,607	(*)	2,888	(*)	—3,573	3,965	1,955	3,682	5,528	17.5	21.9	27.9	46.6
\$2,500 under \$5,000	3,115	11,194	(*)	(*)	(*)	3,227	2,503	4,202	(*)	(*)	26.5	33.7	33.7	(*)
\$5,000 under \$10,000	3,119	20,647	(*)	(*)	(*)	4,731	2,429	6,136	(*)	(*)	29.2	31.0	39.7	(*)
\$10,000 under \$25,000	4,984	86,204	10,877	2,167	(*)	36,211	4,620	38,056	(*)	(*)	21.9	23.4	26.9	(*)
\$25,000 under \$50,000	2,338	78,838	13,447	641	10,314	35,073	2,333	35,123	(*)	(*)	29.4	29.0	32.1	(*)
\$50,000 under \$100,000	281	18,426	(*)	(*)	(*)	10,114	281	10,114	(*)	(*)	38.0	39.2	44.5	(*)
\$100,000 under \$200,000	1,035	133,946	(*)	715	(*)	18,752	1,018	18,891	(*)	(*)	39.9	39.3	38.4	(*)
\$200,000 under \$500,000	512	123,085	(*)	(*)	(*)	16,488	512	16,488	(*)	(*)	51.6	47.0	42.2	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services Services to buildings														
Total	87,959	920,066	166,075	32,639	230,641	319,751	81,293	329,137	6,586	9,386	54	11.0	8.3	29.2
Under \$2,500	34,959	40,809	1,427	1,226	2,018	22,875	30,922	26,186	3,941	3,311	8.7	10.1	11.1	39.1
\$2,500 under \$5,000	14,684	53,059	2,387	1,636	1,765	28,444	13,993	29,988	(*)	(*)	15.2	15.0	17.7	(*)
\$5,000 under \$10,000	18,891	83,528	6,135	4,406	6,073	39,842	10,473	41,262	(*)	(*)	15.1	15.0	17.7	(*)
\$10,000 under \$25,000	5,270	290,625	30,139	9,527	45,718	129,523	16,357	130,946	(*)	(*)	11.8	12.3	13.6	(*)
\$25,000 under \$50,000	1,624	181,387	48,112	8,653	54,514	56,553	5,221	56,626	(*)	(*)	22.2	22.4	24.4	(*)
\$50,000 under \$100,000	1,624	103,794	36,170	4,477	39,092	25,981	1,624	25,981	(*)	(*)	35.7	35.3	36.2	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services Management and public relations														
Total	148,740	1,609,317	188,486	37,273	130,366	748,036	115,662	835,358	32,710	66,722	37	6.6	5.0	10.2
Under \$2,500	56,932	58,321	1,660	6,872	2,053	—19,109	33,963	27,970	22,889	47,079	60	7.6	10.9	13.8
\$2,500 under \$5,000	24,465	85,630	2,140	3,588	7,969	28,589	17,865	39,541	6,600	10,952	9.5	9.6	12.7	25.8
\$5,000 under \$10,000	27,469	193,045	8,870	6,873	7,993	204,531	25,778	212,755	1,691	8,641	9.0	9.1	9.8	38.0
\$10,000 under \$25,000	26,330	436,852	18,005	7,843	8,125	268,310	24,845	265,417	1,117	8,507	12.8	12.8	12.8	40.1
\$25,000 under \$50,000	8,397	283,676	14,432	4,327	16,928	152,291	8,078	157,706	319	5,415	13.0	13.0	12.8	40.1
\$50,000 under \$100,000	3,454	231,802	(*)	4,231	10,908	109,939	3,394	113,512	60	3,573	19.7	19.5	15.0	27.6
\$100,000 under \$200,000	1,344	173,033	(*)	2,835	23,417	60,115	1,320	61,712	(*)	(*)	28.4	25.9	18.8	(*)
\$200,000 under \$500,000	369	96,073	(*)	364	54,829	25,057	363	26,724	(*)	(*)	62.7	56.3	25.3	(*)
\$500,000 under \$1,000,000	70	43,276	(*)	282	(*)	15,843	66	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	Coefficient of variation (percent)		Deficit
							Number of businesses	Amount		Number of businesses	Amount	
Services—Continued												
Business services Other business services												
Total	302,258	3,667,480	956,254	286,291	521,513	858,719	219,342	1,063,719	82,422	2.8	205,000	4.6
Under \$2,500	138,122	1,333,514	111,911	34,991	3,108	—18,856	80,770	61,087	56,859	4.3	79,943	5.4
\$2,500 under \$5,000	49,457	777,550	13,236	16,774	3,095	59,045	39,805	63,627	8,652	5.9	24,562	5.2
\$5,000 under \$10,000	17,520	275,520	17,520	16,774	1,774	17,520	17,520	27,520	8,652	7.1	24,562	7.1
\$10,000 under \$25,000	40,558	655,585	31,719	41,972	39,586	231,635	34,931	27,945	5,632	7.4	30,394	9.4
\$25,000 under \$50,000	17,752	611,039	120,404	53,438	62,085	217,030	16,623	231,528	1,129	11.3	14,458	31.2
\$50,000 under \$100,000	10,274	707,199	207,762	33,325	129,477	154,149	9,503	170,494	770	13.9	16,345	15.6
\$100,000 under \$200,000	1,054	271,721	34,724	3,475	14,772	69,114	4,391	45,288	613	39.9	6,314	20.1
\$200,000 under \$500,000	1,054	271,721	34,724	3,475	14,772	69,114	4,391	45,288	613	39.9	6,314	20.1
\$500,000 under \$1,000,000	288	196,020	108,967	21,190	35,810	4,544	205	10,499	(*)	28.7	26.6	23.8
\$1,000,000 under \$2,000,000	49	64,845	33,725	3,924	21,440	3,914	44	4,974	(*)	22.3	22.3	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services Total												
Total	167,876	6,115,025	3,002,700	223,939	1,092,094	746,139	143,072	872,558	44,806	3.6	128,419	5.3
Under \$2,500	35,504	38,057	9,871	11,477	810	—9,673	16,137	8,590	19,367	8.4	18,263	10.2
\$2,500 under \$5,000	15,421	54,346	13,230	9,914	1,037	4,231	11,449	16,416	3,972	12.3	12,185	12.7
\$5,000 under \$10,000	24,494	176,991	52,285	14,443	5,039	30,387	17,663	44,866	6,831	9.9	14,579	10.1
\$10,000 under \$25,000	12,513	125,513	34,716	34,716	12,513	125,513	34,716	125,513	6,831	10.1	14,579	10.1
\$25,000 under \$50,000	33,058	112,403	53,051	41,161	128,548	181,960	27,147	208,502	4,314	9.3	19,942	8.0
\$50,000 under \$100,000	20,034	138,624	64,622	42,302	275,309	206,500	17,994	218,984	2,040	10.5	12,494	10.7
\$100,000 under \$200,000	10,633	138,624	72,729	37,651	357,459	105,108	9,991	118,282	1,542	13.2	13,174	13.2
\$200,000 under \$500,000	3,495	92,874	51,352	21,150	242,864	50,119	3,053	61,327	442	33.0	11,608	19.1
\$500,000 under \$1,000,000	323	196,863	121,154	5,683	29,661	7,829	308	8,756	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	41	47,970	30,942	1,709	8,269	1,102	(*)	(*)	(*)	25.6	(*)	24.6
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services Automobile repair shops Total												
Total	155,861	5,525,950	2,855,485	147,587	1,036,083	673,414	121,745	766,977	34,116	4.0	95,563	5.7
Under \$2,500	25,670	27,892	8,868	6,145	522	—5,572	12,466	6,468	13,204	9.9	12,041	12.1
\$2,500 under \$5,000	12,095	43,163	12,552	3,056	(*)	6,920	9,081	13,082	3,014	14.2	6,162	14.6
\$5,000 under \$10,000	18,255	133,555	48,997	7,446	3,863	25,432	13,032	34,306	5,223	11.6	8,874	11.8
\$10,000 under \$25,000	37,982	628,721	265,338	22,842	31,095	136,911	32,851	154,536	5,031	9.3	11,625	10.8
\$25,000 under \$50,000	29,551	1,037,918	533,108	33,737	117,707	163,122	23,418	181,707	4,133	9.7	18,148	9.8
\$50,000 under \$100,000	18,631	1,285,951	618,626	33,339	258,562	191,230	17,032	201,567	1,599	11.0	10,337	11.2
\$100,000 under \$200,000	10,250	1,326,066	718,622	26,819	352,584	101,976	8,765	113,447	1,485	13.7	11,471	13.7
\$200,000 under \$500,000	3,265	874,166	543,957	13,829	237,418	45,408	2,871	55,160	(*)	20.1	22,671	20.1
\$500,000 under \$1,000,000	211	131,144	(*)	(*)	25,473	7,321	211	7,321	(*)	4.1	40.3	47.7
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services General automobile repair shops												
Total	101,803	3,101,199	1,686,338	88,352	473,763	359,467	78,333	437,382	25,470	4.9	67,815	7.3
Under \$2,500	19,667	21,617	7,954	4,732	(*)	—3,710	9,878	5,926	9,769	11.1	9,002	13.6
\$2,500 under \$5,000	8,644	30,137	9,500	1,929	(*)	4,188	6,556	9,706	2,088	16.9	5,518	24.5
\$5,000 under \$10,000	11,253	79,307	28,033	5,075	2,703	12,818	27,844	34,306	3,469	14.8	15,796	17.4
\$10,000 under \$25,000	25,885	425,637	198,034	16,034	18,837	76,731	21,308	93,172	4,577	10.2	16,441	22.1
\$25,000 under \$50,000	19,027	662,064	364,331	21,966	65,867	96,784	15,463	111,192	3,564	12.1	14,408	14.0
\$50,000 under \$100,000	10,587	730,920	361,456	19,721	128,420	91,642	9,675	98,999	(*)	15.0	(*)	17.1
\$100,000 under \$200,000	3,204	701,394	415,402	12,274	164,563	59,996	4,389	53,574	(*)	38.7	(*)	22.2
\$200,000 under \$500,000	1,453	368,512	212,329	6,235	8,339	11,703	(*)	22,477	(*)	(*)	(*)	35.1
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars													
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	Coefficient of variation (percent)			
							Number of businesses	Amount		Number of businesses	Business receipts	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued													
Automobile repair and services													
Automobile repair shops Other automobile repair													
Total	54,058	2,424,751	1,167,157	59,235	582,320	313,947	45,412	341,695	6,846	67	9.2	9.1	26.3
Under \$2,500	6,003	6,275	1,814	1,413	(*)	—1,962	2,988	3,377	3,415	218	26.7	43.3	31.0
\$2,500 under \$5,000	3,451	13,026	3,402	1,127	(*)	2,732	2,515	3,376	(*)	26.1	27.0	37.7	(*)
\$5,000 under \$10,000	7,002	53,748	20,964	2,371	(*)	12,614	5,488	14,892	1,754	186	19.2	25.5	36.3
\$10,000 under \$25,000	11,997	203,084	68,705	6,808	12,268	60,180	11,543	61,364	(*)	18.4	15.2	19.1	(*)
\$25,000 under \$50,000	10,524	375,554	168,777	11,751	52,140	66,338	9,955	70,078	(*)	18.6	16.6	(*)	(*)
\$50,000 under \$100,000	8,044	555,031	257,170	12,618	131,142	99,568	7,357	102,568	(*)	16.2	16.4	19.5	(*)
\$100,000 under \$200,000	5,046	624,272	303,220	14,605	188,021	41,980	4,566	48,773	(*)	20.0	20.3	24.0	(*)
\$200,000 under \$500,000	1,832	490,554	293,628	7,596	150,077	26,705	1,679	32,743	(*)	28.2	27.4	31.9	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services													
Total	32,017	589,075	147,205	76,352	56,011	72,725	21,327	103,561	10,690	85	12.6	13.7	16.1
Under \$2,500	9,894	10,165	5,332	5,332	(*)	—4,101	2,671	2,121	6,163	15.6	19.2	33.6	21.2
\$2,500 under \$5,000	3,336	11,133	6,858	6,997	(*)	2,368	2,668	3,334	958	24.8	25.1	36.2	45.9
\$5,000 under \$10,000	6,239	43,386	3,288	6,997	1,176	4,955	4,631	10,660	1,608	19.4	19.4	25.2	46.6
\$10,000 under \$25,000	7,991	130,884	16,177	15,328	10,880	26,035	6,759	30,922	1,232	18.4	18.6	23.8	34.4
\$25,000 under \$50,000	2,504	86,919	3,943	7,424	10,841	24,838	2,233	25,632	1,81	29.9	29.7	34.4	54.4
\$50,000 under \$100,000	1,403	100,172	27,796	9,963	15,747	15,270	962	17,427	441	35.1	34.9	37.7	50.7
\$100,000 under \$200,000	363	55,613	8,607	10,772	4,675	3,132	326	4,835	(*)	36.5	39.4	32.6	(*)
\$200,000 under \$500,000	210	58,808	7,321	7,321	(*)	4,711	(*)	(*)	(*)	56.5	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services													
Total	237,906	3,559,887	1,477,986	135,943	467,114	715,656	173,718	788,373	63,563	32	6.0	5.7	10.6
Under \$2,500	85,565	88,819	29,426	14,188	1,220	—11,363	44,046	20,671	40,894	5.4	6.4	9.9	10.4
\$2,500 under \$5,000	35,672	245,626	16,852	15,924	2,816	65,078	27,084	40,577	9,772	8.2	8.4	11.6	28.4
\$5,000 under \$10,000	33,537	245,626	16,852	15,924	2,816	65,078	27,084	40,577	9,772	8.2	8.4	11.6	28.4
\$10,000 under \$25,000	48,232	748,774	239,482	31,613	36,964	214,453	42,952	220,724	6,271	7.5	7.8	9.4	36.0
\$25,000 under \$50,000	19,636	681,353	276,867	23,878	71,703	160,843	17,737	168,289	(*)	11.9	12.1	13.9	(*)
\$50,000 under \$100,000	11,569	779,897	327,874	29,406	147,290	153,251	10,614	157,568	(*)	13.8	13.9	15.1	(*)
\$100,000 under \$200,000	3,107	389,837	196,745	6,900	59,665	23,966	3,035	27,589	(*)	23.6	23.6	22.9	(*)
\$200,000 under \$500,000	1,312	375,682	207,277	6,017	111,640	26,551	27,589	(*)	(*)	29.5	28.8	29.9	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures Total													
Total	247,046	3,100,332	693,610	232,060	355,209	226,341	144,387	652,397	102,585	30	7.2	5.6	5.6
Under \$2,500	114,884	99,882	18,081	38,271	3,370	—13,708	47,659	27,532	67,225	4.5	5.9	3.1	7.1
\$2,500 under \$5,000	40,612	255,436	15,258	25,759	11,916	22,917	26,598	44,907	13,636	6.1	8.0	10.8	23.8
\$5,000 under \$10,000	35,792	483,510	65,872	34,723	33,599	86,437	26,198	76,425	7,744	8.4	8.7	12.4	16.4
\$10,000 under \$25,000	12,755	429,779	90,327	29,954	33,458	57,054	9,960	66,857	2,786	14.1	14.2	20.2	19.8
\$25,000 under \$50,000	7,408	507,159	172,162	28,614	82,102	69,597	6,027	88,460	1,360	15.9	16.1	20.5	21.9
\$50,000 under \$100,000	1,122	333,469	77,842	20,982	30,270	30,053	2,384	50,946	1,122	22.5	23.2	20.0	19.2
\$100,000 under \$200,000	536	345,329	94,749	18,681	65,771	33,503	1,005	52,250	117	26.9	24.8	19.8	19.2
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			Deficit
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	(11)	
Services—Continued														
Amusement and recreation services, including motion pictures, producers, lecturers, and entertainers														
Total	98,760	956,051	186,188	42,391	108,991	260,374	74,278	301,556	24,410	41,562	4.9	17.2	7.8	13.2
Under \$1,500	46,882	48,239	1,076	9,827	1,731	—8,547	28,224	17,338	18,658	25,885	7.1	8.5	11.4	17.2
\$1,500 under \$5,000	18,872	62,017	(*)	5,463	(*)	20,227	14,664	24,693	2,418	4,666	12.3	12.6	15.9	33.9
\$5,000 under \$10,000	17,127	131,817	(*)	9,565	4,267	48,323	17,081	52,035	1,791	3,712	11.1	11.1	13.4	32.8
\$10,000 under \$25,000	12,312	185,164	16,997	7,937	11,969	68,108	10,876	73,233	1,436	5,125	3.4	3.9	11.1	46.2
\$25,000 under \$50,000	1,359	45,732	(*)	496	19,564	12,174	(*)	21,213	(*)	(*)	38.9	38.9	(*)	(*)
\$50,000 under \$100,000	1,249	79,065	(*)	2,784	22,558	26,505	1,219	26,778	(*)	(*)	40.3	40.1	45.7	(*)
\$100,000 under \$200,000	334	43,231	(*)	1,468	4,306	14,999	325	15,267	(*)	(*)	40.3	36.7	36.5	(*)
\$200,000 under \$500,000	278	97,012	(*)	2,789	32,361	23,241	278	23,241	(*)	(*)	43.4	43.2	26.2	(*)
\$500,000 under \$1,000,000	326	216,917	(*)	1,646	25,736	19,034	316	19,034	(*)	(*)	71.1	69.8	28.3	(*)
\$1,000,000 under \$2,000,000	12	18,302	(*)	151	2,275	9,815	12	9,815	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures, other, and amusement and recreation services														
Total	148,286	2,142,281	507,422	189,669	246,226	—34,033	70,109	350,441	78,175	384,474	3.9	7.2	8.0	6.0
Under \$2,500	68,002	51,643	16,985	28,444	1,539	—127,191	19,435	10,194	48,567	137,385	5.8	8.2	15.4	8.6
\$2,500 under \$5,000	23,485	85,421	14,554	11,006	3,205	24,943	12,265	20,014	11,220	44,957	10.8	11.7	19.7	19.4
\$5,000 under \$10,000	16,920	123,259	13,209	16,403	7,649	—25,396	9,117	24,390	7,803	49,786	10.8	11.1	18.1	25.5
\$10,000 under \$25,000	19,039	298,346	48,875	26,786	21,630	18,329	12,764	62,148	6,274	43,819	11.3	11.7	17.2	17.6
\$25,000 under \$50,000	11,396	384,047	89,869	29,458	32,347	37,450	8,695	37,154	2,701	37,154	15.1	15.2	23.3	20.6
\$50,000 under \$100,000	6,159	428,054	112,812	25,830	59,544	36,022	4,808	61,682	1,350	25,660	17.3	17.6	21.7	22.1
\$100,000 under \$200,000	2,179	285,548	74,596	19,974	38,919	20,594	2,059	36,719	120	11,615	25.2	26.1	23.8	19.6
\$200,000 under \$500,000	844	240,457	79,637	15,872	33,410	10,262	727	29,009	117	16,747	30.0	30.8	26.6	14.3
\$500,000 under \$1,000,000	210	128,412	25,611	6,521	28,370	11,663	201	14,516	(*)	(*)	37.0	34.8	26.6	(*)
\$1,000,000 under \$2,000,000	38	48,875	(*)	4,956	8,191	—1,886	28	4,039	(*)	(*)	24.1	23.9	10.4	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services, offices of physicians														
Total	392,203	17,511,400	1,243,140	465,337	2,392,352	8,746,639	351,726	8,845,202	40,316	98,563	2.0	1.9	1.7	6.6
Under \$2,500	63,496	69,731	1,208	7,348	767	—1,750	39,128	35,562	24,251	37,312	5.9	7.1	9.5	11.4
\$2,500 under \$5,000	34,057	123,827	7,752	15,823	4,626	1,657	38,318	17,278	4,486	16,517	9.3	8.3	10.4	25.0
\$5,000 under \$10,000	42,804	316,873	37,883	15,603	4,626	16,793	38,318	17,278	4,486	16,517	9.3	8.3	10.4	25.0
\$10,000 under \$25,000	58,523	374,460	44,464	39,245	44,244	488,700	54,769	512,863	3,854	14,163	59	6.2	6.6	27.6
\$25,000 under \$50,000	54,315	2,022,848	131,269	62,627	148,865	1,117,862	53,709	1,121,534	606	3,672	55	5.5	5.3	51.3
\$50,000 under \$100,000	92,231	6,652,698	445,006	164,026	804,663	3,529,814	91,632	3,533,679	555	3,755	34	3.3	3.0	60.7
\$100,000 under \$200,000	40,689	2,524,352	352,475	121,161	791,066	2,715,989	40,599	2,715,989	90	3,041	35	3.4	3.0	33.2
\$200,000 under \$500,000	5,397	1,455,665	106,539	35,819	344,109	566,581	5,328	568,555	69	1,974	68	8.8	5.2	74.1
\$500,000 under \$1,000,000	446	289,211	38,286	5,582	99,047	76,781	406	14,388	40	1,590	165	15.0	9.9	47.2
\$1,000,000 under \$2,000,000	97	132,340	41,177	2,937	58,253	12,416	70	14,388	27	1,972	15	15.3	17.0	39.7
\$2,000,000 under \$5,000,000	38	123,311	(*)	2,444	4,428	8,548	33	9,077	(*)	(*)	22.3	22.6	10.7	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services, offices of physicians														
Total	154,450	6,721,688	208,532	194,121	1,016,469	4,974,662	136,237	5,026,426	18,052	51,764	2.6	2.3	2.2	11.5
Under \$2,500	16,785	15,089	(*)	4,951	205	—17,837	6,928	4,130	9,740	21,967	9.9	11.9	17.8	13.8
\$2,500 under \$5,000	8,519	31,358	(*)	2,171	848	5,073	5,073	10,241	3,446	9,383	14.6	14.8	22.9	27.7
\$5,000 under \$10,000	12,127	91,200	3,719	5,854	39,719	10,436	10,436	14,711	1,691	1,992	18.4	18.5	11.4	27.7
\$10,000 under \$25,000	21,648	378,174	4,381	15,819	20,593	1,177,598	19,380	1,197,380	2,618	10,109	65	9.0	9.5	33.3
\$25,000 under \$50,000	23,166	884,658	20,536	22,280	62,533	547,809	22,978	549,630	(*)	(*)	72	7.2	7.2	(*)
\$50,000 under \$100,000	45,966	3,340,810	51,336	70,793	359,256	2,000,103	45,622	2,002,129	(*)	(*)	43	4.1	3.9	(*)
\$100,000 under \$200,000	2,950	1,150,615	116,581	116,581	40,529	40,529	3,341	3,341	69	1,974	35	3.4	3.0	33.2
\$200,000 under \$500,000	3,032	817,832	154,160	12,436	154,636	399,415	3,020	399,513	(*)	(*)	40	4.0	3.9	5.4
\$500,000 under \$1,000,000	177	113,725	6,163	1,080	18,392	58,107	176	36,406	(*)	(*)	12.9	13.0	11.1	(*)
\$1,000,000 under \$2,000,000	23	29,588	(*)	307	9,610	8,729	23	(*)	(*)	(*)	30.1	29.0	24.4	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
Services—Continued														
Medical and health services. Offices of dentists														
Total	82,735	5,183,534	437,000	146,827	782,880	2,400,970	78,924	2,408,523	3,811	7,553	4.2	3.9	3.8	29.6
Under \$2,500	3,068	2,954	(*)	(*)	(*)	-3,312	(*)	(*)	(*)	(*)	25.1	32.0	(*)	44.0
\$2,500 under \$5,000	5,720	10,844	1,986	2,275	1,226	4,391	2,113	10,377	(*)	(*)	24.2	28.4	32.5	(*)
\$5,000 under \$10,000	11,689	202,187	11,243	7,494	11,503	104,441	11,210	106,054	(*)	(*)	19.6	14.4	15.9	(*)
\$10,000 under \$25,000	15,778	586,811	38,033	42,593	42,593	313,360	15,728	313,430	(*)	(*)	10.9	10.7	10.6	(*)
\$25,000 under \$50,000	31,189	2,249,701	199,130	60,490	390,908	1,089,935	31,189	1,089,935	(*)	(*)	6.2	5.7	5.7	(*)
\$50,000 under \$100,000	1,850	1,150,000	124,963	42,858	195,531	568,656	1,850	568,656	(*)	(*)	22.3	22.0	13.9	(*)
\$100,000 under \$200,000	1,252	318,350	24,963	7,858	69,814	110,203	(*)	110,203	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services—Other medical and health services														
Total	153,018	3,826,179	596,708	124,589	593,013	1,371,007	136,565	1,410,253	18,453	39,246	3.6	5.1	4.6	15.0
Under \$2,500	43,643	51,688	766	2,174	(*)	19,389	31,366	31,241	12,277	11,842	7.5	8.7	10.6	21.6
\$2,500 under \$5,000	22,819	18,675	6,008	2,044	1,502	104,109	20,289	104,952	2,609	4,843	10.6	10.6	12.3	43.3
\$5,000 under \$10,000	25,306	391,050	19,782	15,932	12,589	218,661	24,528	219,102	1,003	1,007	9.5	10.0	10.6	7.7
\$10,000 under \$25,000	15,371	551,379	72,700	20,643	43,739	268,693	15,003	268,474	(*)	(*)	11.6	11.6	11.9	(*)
\$25,000 under \$50,000	15,078	1,082,187	134,477	39,343	114,469	448,876	14,821	450,815	(*)	(*)	9.9	9.9	9.1	(*)
\$50,000 under \$100,000	1,113	324,283	25,896	15,525	119,858	58,963	1,113	58,963	57	1,876	27.1	26.5	23.0	77.9
\$100,000 under \$200,000	247	158,825	29,327	4,332	75,646	15,095	208	16,586	(*)	(*)	28.0	25.3	22.6	(*)
\$200,000 under \$500,000	61	84,296	26,353	2,523	38,648	1,116	34	3,988	27	1,972	19.2	20.0	18.2	39.7
\$500,000 under \$1,000,000	25	76,667	(*)	1,938	42,156	1,770	20	2,289	(*)	(*)	27.1	26.6	26.3	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services														
Total	150,951	4,481,120	119,144	107,440	556,692	2,218,918	125,758	2,300,549	25,193	81,633	3.4	4.5	4.2	14.2
Under \$2,500	31,969	30,274	849	4,731	2,142	-17,204	16,560	9,559	15,409	26,763	7.8	9.6	13.5	18.6
\$2,500 under \$5,000	15,661	57,337	1,191	4,513	2,153	11,263	11,886	22,444	3,775	11,161	11.6	11.6	15.2	31.1
\$5,000 under \$10,000	30,295	132,934	1,607	14,303	4,988	48,255	28,046	48,505	2,476	13,360	19.3	19.3	19.3	43.1
\$10,000 under \$25,000	26,883	1,058,587	20,194	24,197	116,926	552,422	27,850	560,960	1,043	8,538	7.8	7.8	7.6	54.2
\$25,000 under \$50,000	28,689	1,391,657	26,021	29,226	175,007	736,555	28,471	748,950	(*)	(*)	7.3	7.1	6.5	(*)
\$50,000 under \$100,000	5,669	1,100,000	14,948	12,518	114,006	390,945	5,659	390,987	(*)	(*)	30.5	30.0	30.3	(*)
\$100,000 under \$200,000	1,737	471,011	26,664	11,526	115,559	217,733	1,737	217,733	(*)	(*)	21.3	21.3	15.9	(*)
\$200,000 under \$500,000	121	77,383	(*)	952	16,806	27,290	117	28,132	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	18	22,300	(*)	126	(*)	8,240	(*)	(*)	(*)	(*)	30.6	33.3	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Educational services														
Total	47,876	731,831	86,415	47,287	101,035	218,562	115,193	265,998	32,683	49,436	4.0	8.9	8.5	14.1
Under \$2,500	67,457	92,183	4,214	11,529	609	22,683	62,072	47,857	25,385	25,174	5.4	6.5	8.4	15.0
\$2,500 under \$5,000	29,664	101,669	2,636	7,729	3,236	38,231	29,551	49,500	3,413	11,269	8.7	8.9	10.6	36.8
\$5,000 under \$10,000	11,345	17,345	1,615	5,523	2,144	19,524	11,345	24,343	1,063	3,371	18.6	16.2	20.0	56.3
\$10,000 under \$25,000	2,806	85,686	16,814	5,464	26,469	33,275	2,806	24,880	(*)	(*)	29.6	30.0	33.4	(*)
\$25,000 under \$50,000	1,280	87,416	(*)	2,847	27,879	13,180	1,206	13,615	(*)	(*)	37.3	36.4	37.5	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of goods and operations	Depreciation	Payroll	Net income (less deficit)	Net income				Coefficient of variation (percent)*			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Engineering and architectural services														
Total	74,374	1,475,253	242,269	44,352	270,621	483,210	57,209	517,912	17,121	34,702	53	8.6	7.1	14.1
Under \$2,500	26,561	25,414	1,869	3,903	689	15,919	14,265	10,542	12,252	16,462	20	11.7	15.4	19.3
\$2,500 under \$5,000	11,779	81,291	1,366	5,525	3,211	39,212	11,011	42,143	7,688	3,391	13.6	16.1	20.9	24.8
\$5,000 under \$10,000	13,651	222,291	11,791	9,571	20,281	101,083	12,245	105,813	1,406	4,730	12.9	13.8	14.5	50.5
\$10,000 under \$25,000	6,694	242,656	22,033	7,482	34,559	96,343	100,991	100,991	972	4,648	17.2	17.1	19.9	39.9
\$25,000 under \$50,000	4,705	392,519	41,116	8,856	69,562	126,400	4,702	126,400	(*)	(*)	19.0	17.8	18.1	(*)
\$50,000 under \$100,000	1,566	220,545	45,383	3,332	56,737	60,206	1,536	60,503	(*)	(*)	26.8	26.9	21.5	(*)
\$100,000 under \$200,000	630	198,784	68,817	2,516	52,492	30,463	630	30,463	(*)	(*)	33.2	38.1	24.3	(*)
\$200,000 under \$500,000	82	54,527	13,688	1,449	16,848	12,310	82	12,310	(*)	(*)	26.9	27.5	25.6	(*)
\$500,000 under \$1,000,000	22	27,908	(*)	286	(*)	3,909	(*)	(*)	(*)	(*)	31.5	30.9	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services														
Total	151,490	1,715,207	70,363	54,716	274,731	607,467	130,013	836,911	21,477	31,444	37	6.1	5.7	40.5
Under \$2,500	71,128	71,513	930	6,790	917	20,050	52,742	33,934	19,396	13,894	56	5.8	8.6	19.9
\$2,500 under \$5,000	26,126	124,672	1,235	5,072	782	26,862	27,265	27,265	17,777	13,890	10.9	11.1	12.5	36.4
\$5,000 under \$10,000	18,669	136,065	1,180	6,180	2,441	73,639	18,186	74,418	(*)	(*)	11.5	12.0	12.3	(*)
\$10,000 under \$25,000	16,504	271,330	12,761	8,335	27,330	144,233	16,129	158,665	(*)	(*)	12.0	12.1	11.7	(*)
\$25,000 under \$50,000	12,761	480,935	14,412	12,960	69,095	256,220	12,720	256,357	(*)	(*)	15.7	15.1	15.2	(*)
\$50,000 under \$100,000	4,947	344,901	14,497	7,612	71,724	159,362	4,935	159,454	(*)	(*)	20.8	19.8	20.0	(*)
\$100,000 under \$200,000	1,738	223,141	(*)	4,918	72,605	85,420	1,735	85,420	(*)	(*)	43.6	43.5	28.5	(*)
\$200,000 under \$500,000	235	61,692	(*)	1,869	32,102	20,960	235	20,960	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services														
Total	26,355	687,984	11,546	17,342	135,852	330,200	21,893	333,706	4,462	3,506	62	9.4	9.1	24.1
Under \$2,500	6,395	5,215	(*)	729	(*)	1,069	2,674	1,703	3,721	2,772	17.7	22.3	44.5	28.8
\$2,500 under \$5,000	2,562	16,968	(*)	760	(*)	8,859	2,582	8,859	(*)	(*)	27.0	26.5	27.1	(*)
\$5,000 under \$10,000	3,845	67,843	(*)	2,378	6,041	43,330	3,834	43,191	(*)	(*)	20.5	22.8	22.5	(*)
\$10,000 under \$25,000	5,109	193,800	(*)	4,923	17,789	115,023	5,108	115,083	(*)	(*)	17.9	17.6	17.6	(*)
\$25,000 under \$50,000	2,811	202,591	(*)	4,627	44,195	91,294	2,801	91,266	(*)	(*)	19.3	18.6	18.4	(*)
\$50,000 under \$100,000	1,023	140,126	(*)	2,703	51,434	48,920	1,022	48,920	(*)	(*)	22.5	22.1	20.2	(*)
\$100,000 under \$200,000	153	41,326	(*)	476	14,786	15,138	153	15,138	(*)	(*)	43.0	42.4	36.3	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services														
Total	125,135	1,027,223	58,717	37,374	138,879	477,267	108,120	505,205	17,015	27,938	42	8.0	7.4	45.5
Under \$2,500	64,719	66,299	792	6,061	236	21,119	50,968	30,231	14,655	11,112	5.9	7.1	8.8	23.8
\$2,500 under \$5,000	20,806	74,770	1,236	5,253	737	39,174	19,547	39,150	14,259	1,376	10.6	10.9	12.5	45.9
\$5,000 under \$10,000	16,287	121,097	(*)	5,419	1,936	64,800	15,604	65,579	(*)	(*)	11.8	12.2	13.7	(*)
\$10,000 under \$25,000	12,659	203,487	(*)	5,957	17,539	101,033	12,295	115,474	(*)	(*)	13.6	14.1	14.7	(*)
\$25,000 under \$50,000	7,652	287,155	11,250	8,037	51,306	141,197	7,612	141,274	(*)	(*)	16.2	16.4	15.6	(*)
\$50,000 under \$100,000	2,136	142,400	(*)	2,946	27,559	68,138	2,134	68,198	(*)	(*)	25.9	25.4	25.5	(*)
\$100,000 under \$200,000	715	89,015	(*)	2,215	21,171	36,327	(*)	36,430	(*)	(*)	38.9	37.0	38.2	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income		Deficit		Coefficient of variation (percent)			
						Net income (less deficit)	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued													
Other services													
Total	196,323	1,411,249	250,004	59,970	92,527	456,490	114,970	597,565	81,265	141,075	3.3	6.9	5.8
Under \$2,500	115,735	88,793	15,015	13,079	3,726	-66,678	47,127	29,008	68,544	95,686	4.3	5.9	9.2
\$2,500 under \$5,000	30,767	110,216	9,511	7,018	894	29,375	23,482	47,598	7,295	19,220	8.3	8.8	9.5
\$5,000 under \$10,000	20,003	138,548	17,178	5,073	537	58,907	17,657	64,743	2,346	5,836	10.3	10.5	12.3
\$10,000 under \$25,000	17,053	264,678	24,728	11,076	10,415	116,255	14,799	121,619	2,254	5,364	11.0	11.4	12.6
\$25,000 under \$50,000	9,356	302,967	42,086	9,326	24,901	141,543	8,133	151,285	(*)	(*)	15.9	16.0	(*)
\$50,000 under \$100,000	2,851	184,672	38,076	5,032	11,274	84,905	2,515	87,051	(*)	(*)	21.9	22.0	16.9
\$100,000 under \$200,000	1,112	136,141	42,863	3,271	18,360	38,288	871	39,259	(*)	(*)	36.6	37.1	19.7
\$200,000 under \$500,000	347	97,095	26,182	3,949	14,702	32,770	337	34,030	(*)	(*)	55.5	50.8	16.2
\$500,000 under \$1,000,000	92	48,969	(*)	1,200	3,977	12,617	38	12,659	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	13	20,075	(*)	(*)	(*)	6,892	(*)	(*)	(*)	(*)	26.6	33.8	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nature of Business Not Allocable													
Total	18,804	238,083	121,231	3,579	16,117	44,289	13,934	57,158	4,870	12,869	10.8	19.9	18.2
Under \$2,500	9,642	7,789	905	1,478	(*)	-5,231	6,275	4,300	3,967	9,531	14.9	19.7	25.8
\$2,500 under \$5,000	3,126	11,710	(*)	(*)	(*)	5,510	2,658	5,255	(*)	(*)	28.5	27.8	35.4
\$5,000 under \$10,000	1,269	8,218	(*)	(*)	(*)	3,020	965	3,279	(*)	(*)	37.1	37.9	34.4
\$10,000 under \$25,000	2,009	24,830	(*)	(*)	(*)	5,210	1,750	6,258	(*)	(*)	32.8	32.3	35.0
\$25,000 under \$50,000	1,670	55,341	(*)	(*)	(*)	16,262	(*)	(*)	(*)	(*)	38.5	40.0	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

NOTE: \$2,500 size class includes no receipts reported.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll		Depreciation	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Payroll		Depreciation	Net income (less deficit)
			Number of businesses	Amount							Number of businesses	Amount		
United States, total														
All industries	10,881,969	339,221,398	4,256,781	30.0	4,066	15,815,144	6,004,683	190,311,388	2,143,013	19,616,568	3,932,702	7,761,027	25,807,384	
All nonfarm industries	7,759,576	273,954,741	2,554,391	29,018,942	4,786,208	7,958,143	39,638,453	163,267,458	1,435,052	17,782,770	2,794,188	4,560,210	24,392,493	
Agriculture, forestry and fishing	3,367,244	69,269,670	1,810,305	4,688,016	2,689,075	8,155,211	1,555,752	29,487,509	748,483	2,265,643	1,238,868	3,363,478	1,802,384	
Cattle	1,122,933	65,266,657	721,940	4,045,124	2,511,383	7,857,001	1,422,794	27,043,300	707,961	1,833,798	1,138,514	3,200,817	1,434,817	
Field crop	1,334,431	28,609,120	722,187	1,756,919	1,030,277	3,732,948	590,903	11,074,198	2,706,113	616,496	446,692	1,566,726	1,337,783	
Fruit, tree nut, and vegetable	1,559,631	13,860,060	95,312	730,601	134,968	387,036	102,437	2,473,253	601,501	457,580	89,587	257,021	112,579	
Livestock	1,359,770	31,105,481	834,633	1,105,481	1,162,183	3,472,951	596,729	12,806,729	338,955	659,184	503,144	1,446,659	1,446,659	
Animal specialty	54,705	1,024,159	20,603	58,985	39,862	127,483	—	23,252	1,962	21,239	22,351	44,576	—110,176	
Other	213,858	1,141,837	59,955	1,313,951	144,015	177,985	105,028	527,955	27,209	7,209	—	87,847	—91,847	
Animal services except veterinary	58,789	449,847	16,837	64,136	48,685	69,585	38,598	248,392	7,730	22,331	28,209	48,939	—102,053	
Landscaping and horticultural services	75,068	1,179,721	24,438	229,972	55,991	72,403	278,914	57,167	196,526	41,953	196,526	41,953	236,286	
Other agricultural services, forestry, and fishing	99,394	2,393,445	37,080	348,784	72,966	152,222	471,951	1,244,650	15,233	27,988	30,192	70,664	25,280	
Mining	55,600	3,530,555	12,762	307,838	40,672	222,626	283,053	2,117,836	7,349	156,840	22,201	125,000	153,109	
Oil and gas extraction	48,762	2,910,212	10,736	207,741	35,619	167,767	250,332	28,289	1,815,455	6,229	150,938	20,030	99,835	
Other mining	6,838	620,343	2,026	100,097	5,053	54,859	32,521	302,091	1,120	45,902	2,171	25,165	14,930	
Construction	892,244	31,012,890	385,090	5,670,784	566,053	1,098,405	490,333	17,456,657	207,809	3,276,047	307,898	585,719	2,416,053	
General contractors and operative builders	161,094	12,254,126	89,360	1,912,050	119,387	365,245	980,720	6,652,613	47,316	1,047,465	63,280	174,133	478,561	
Special trade contractors	682,405	17,738,819	276,897	3,965,653	421,315	680,297	3,765,334	10,318,447	152,447	2,094,466	232,887	398,400	1,829,483	
Painting, heating, and air conditioning	113,906	1,837,666	37,765	463,260	53,798	64,540	467,000	65,054	22,901	273,100	30,982	36,385	286,868	
Electrical work	51,397	1,952,052	25,565	453,138	33,199	50,981	241,945	28,178	1,047,767	12,884	256,539	18,521	139,454	
Joinery, stonework, tile setting, and plastering	65,926	2,239,556	36,937	616,246	43,151	59,708	336,459	1,229,421	18,536	319,212	22,310	32,343	196,571	
Carpeting and flooring	204,165	2,629,058	106,759	1,687,859	128,400	353,894	99,282	3,437,150	43,536	653,340	73,117	210,740	497,520	
Miscellaneous special trade contractors	173,444	1,067,807	78,159	1,067,807	128,400	353,894	99,282	3,437,150	43,536	653,340	73,117	210,740	497,520	
Contractors not allocable	48,695	1,045,945	19,143	193,081	25,283	42,871	210,612	23,076	485,597	8,091	86,116	11,731	13,186	
Manufacturing	221,642	6,676,677	59,418	1,647,432	170,992	422,055	1,040,261	119,655	5,120,000	51,604	1,030,245	90,259	198,784	
Lumber and wood products except furniture	59,201	1,956,358	30,259	384,344	47,350	161,498	188,807	18,224	587,950	8,206	119,014	13,739	39,670	
Printing, publishing, and allied industries	38,932	1,315,326	16,502	245,115	29,183	49,718	195,961	23,031	845,194	10,266	158,579	17,078	29,859	
Machinery except electrical	24,737	1,143,698	12,467	254,698	21,428	54,291	221,895	18,602	818,603	8,950	182,871	15,663	41,783	
Other manufacturing industries	96,772	4,263,385	40,190	763,275	73,031	136,490	433,498	59,798	2,986,253	24,162	538,761	43,779	87,472	
Transportation, communication, electric, gas, and sanitary services	355,255	10,008,397	111,346	1,248,585	258,872	1,017,592	1,260,800	5,273,703	156,822	54,096	697,346	143,705	516,323	
Local and interurban passenger transit	52,242	659,200	8,834	88,845	30,065	48,620	29,470	295,236	4,203	39,659	17,035	25,516	29,184	
Other passenger transit	254,162	8,115,509	87,630	1,026,361	195,480	867,286	967,269	4,311,225	141,225	43,172	572,980	109,891	449,386	
Other transportation	25,716	912,166	6,975	96,736	16,453	48,575	68,101	480,863	16,436	3,831	58,659	9,145	25,557	
Communication electric, gas, and sanitary services	23,135	421,122	7,929	75,623	17,874	33,101	81,703	195,656	2,890	32,838	7,634	15,858	35,089	
Wholesale and retail trade	2,192,218	148,327,660	875,459	10,002,690	1,328,030	1,946,570	9,859,533	87,474,777	405,395	6,521,385	764,190	1,159,216	5,891,119	
Wholesale trade	336,268	33,339,345	93,908	1,328,085	193,116	391,551	2,860,672	191,310	19,606,495	51,824	817,739	108,343	214,895	
Motor vehicles and automotive equipment	16,688	2,122,414	6,026	122,161	11,041	33,589	172,292	10,304	1,278,669	3,341	76,524	6,144	19,289	
Lumber and construction materials	7,689	1,438,326	2,524	158,015	2,126	15,784	105,912	3,186	54,653	1,395	53,321	3,381	38,382	
Food and kindred products	7,525	1,350,000	2,524	158,015	2,126	15,784	105,912	3,186	54,653	1,395	53,321	3,381	38,382	
Other machinery, equipment and supplies	26,254	1,893,628	8,065	137,660	16,324	34,136	282,770	14,538	1,249,277	4,783	86,688	8,773	185,306	
Groceries and related products	37,044	6,549,039	15,081	220,624	26,147	58,566	313,689	23,211	4,078,121	9,086	132,827	16,506	27,923	
Farm product raw materials	11,989	4,981,767	5,533	50,040	8,048	31,075	55,524	2,353,571	1,851	24,941	3,067	11,065	27,358	
Other wholesale trade	226,807	15,134,182	52,795	632,462	121,279	1,905,378	130,587	5,960,166	23,406	411,245	627,968	113,415	1,205,654	
Retail trade	1,765,314	112,452,895	784,550	9,674,605	1,134,914	1,555,000	9,859,533	87,474,777	405,395	6,521,385	764,190	1,159,216	5,891,119	
Building materials, hardware, garden supply and mobile home dealers	56,400	4,861,220	13,056	402,287	42,809	86,634	372,855	31,141	2,735,637	17,115	241,169	23,445	151,229	
Building materials and supply stores	14,897	1,619,467	10,122	167,550	17,860	34,446	21,199	1,179,911	4,999	107,527	6,086	21,030	49,249	
Hardware stores	13,955	1,515,467	10,122	167,550	17,860	34,446	21,199	1,179,911	4,999	107,527	6,086	21,030	49,249	
Retail nurseries and garden supply stores	19,025	1,337,354	9,553	99,648	13,272	30,276	18,470	829,086	5,269	65,658	8,629	18,207	26,571	
General merchandise stores	32,964	2,666,621	17,783	144,705	25,182	28,664	171,050	11,582	823,147	6,152	61,946	9,700	9,700	
Food stores	178,195	21,632,400	92,713	1,241,842	1,402,200	221,650	99,989	1,998,547	36,219	475,888	75,322	132,981	363,990	
Grocery stores	125,852	17,774,918	64,712	830,562	101,637	149,129	704,982	62,318	9,244,764	43,734	94,442	77,225	373,659	
Other food stores	52,343	3,857,502	28,341	411,260	38,593	72,321	281,007	2,753,698	18,894	273,124	25,880	54,656	190,331	
Automotive dealers and service stations	252,864	37,498,034	170,846	2,355,186	186,454	275,070	1,655,803	145,593	22,669,047	100,127	1,456,432	109,056	165,316	
New and used car dealers	11,850	4,104,335	5,781	227,141	8,415	20,664	4,180	2,541,825	3,798	156,702	5,803	13,832	66,556	
Used car dealers	37,337	33,322,819	23,065	353,635	16,311	117,886	19,849	2,012,257	6,828	54,256	8,730	6,078	54,378	
Gasoline service stations	10,526	2,617,149	12,834	171,514	15,110	19,849	1,052,616	105,293	1,052,616	105,293	1,052,616	105,293	1,052,616	
Other automotive dealers	42,118	3,926,018	24,834	331,411	32,440	59,311	235,846	2,528,165	27,379	16,724	219,406	21,972	40,112	

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll			Net income (less deficit)	Number of businesses	Business receipts	Payroll			Net income (less deficit)	Number of businesses	Depreciation	Amount	Net income (less deficit)
			Number of businesses	Amount	Depreciation				Number of businesses	Amount	Depreciation					
United States, total—Continued																
Wholesale and retail trade—Continued																
Retail trade—Continued																
Apparel and accessory stores	61,806	3,870,729	35,313	380,572	42,885	366,657	39,558	2,258,004	21,465	220,183	26,000	35,394				214,134
Furniture and home furnishings stores	100,686	6,594,420	52,508	682,953	12,841	718,375	78,546	3,818,340	28,953	424,993	48,572	55,198				294,173
Electronics stores	10,511	1,000,000	5,250	100,000	10,000	90,000	10,000	1,000,000	5,250	100,000	10,000	90,000				194,224
Dining places	90,519	3,969,991	54,122	298,227	63,500	292,589	46,278	2,357,091	31,744	325,023	36,891	43,709				419,709
Drug stores and proprietary stores	19,048	2,907,762	15,528	306,656	15,823	298,123	11,996	1,998,259	9,845	207,276	10,588	22,653				208,790
Liquor stores	24,630	3,364,718	16,005	124,483	20,226	182,478	15,278	2,170,442	8,771	96,021	12,426	16,335				115,620
Food and beverage stores	14,743	2,474,000	9,511	147,400	19,511	127,889	10,000	1,474,000	9,511	147,400	19,511	127,889				15,341
Sport merchandise stores	31,305	1,290,366	10,060	64,507	21,634	88,133	17,982	74,726	5,042	50,000	10,000	45,361				45,361
Gift, novelty, and souvenir shops	36,739	537,357	20,565	70,565	25,366	37,471	20,613	535,172	8,408	38,405	15,002	12,236				12,236
Direct selling organizations	406,469	2,255,985	22,891	31,915	105,175	223,976	1,344,044	14,891	22,912	56,408	20,204	143,370				143,370
Other retail trade	7,865,325	7,865,325	17,159	61,324	149,241	699,849	146,161	4,981,939	44,862	362,311	93,184	108,904				461,801
Wholesale and retail trade not allocable	91,636	2,535,420	17,021	139,763	45,005	274,309	58,124	1,460,086	10,328	93,830	28,479	29,371				174,747
Finance, insurance, and real estate	742,906	12,137,847	107,003	667,587	358,571	3,761,653	461,321	7,612,351	64,322	440,024	222,412	348,045				3,259,749
Finance	24,092	989,704	9,446	33,657	12,845	158,693	18,816	610,538	2,273	25,116	4,025	22,242				122,264
Security, commodity brokers, and services	19,392	542,730	2,369	16,743	10,512	125,374	12,371	329,338	1,788	12,007	1,617	23,831				23,831
Other finance	5,594	235,974	1,077	16,814	2,333	33,323	4,183	201,969	798	12,007	1,617	23,831				23,831
Insurance agents, brokers, and service	218,125	4,384,486	52,399	357,592	109,693	1,814,422	128,322	2,616,281	31,959	236,642	64,686	49,387				1,100,110
Real estate	509,789	6,985,657	51,158	276,448	235,025	1,788,738	314,123	4,385,172	29,990	178,266	143,701	276,316				1,107,375
Lessors of buildings	35,851	589,651	15,000	100,000	25,000	150,000	15,000	250,000	15,000	100,000	25,000	150,000				150,000
Lessors of other than buildings	34,817	82,868	7,302	7,084	21,449	34,524	15,529	41,888	4,940	5,403	12,016	19,370				19,370
Real estate agents, brokers, and managers	405,212	5,172,161	30,908	151,626	170,376	1,750,008	262,910	3,220,867	18,001	103,815	111,616	122,926				112,785
Subdividers and developers, except cemeteries	8,721	517,420	2,016	21,467	4,639	20,941	4,644	254,391	863	10,192	1,913	8,468				14,349
Other real estate	22,355	540,397	5,134	41,261	13,942	20,321	13,942	259,448	2,634	10,961	8,570	10,849				73,263
Services	3,034,096	55,997,018	652,341	6,172,027	1,674,478	16,365,362	1,866,948	35,661,485	512,286	5,234,178	1,138,618	1,455,342				11,842,154
Hotels and other lodging places	80,724	2,288,480	39,982	279,480	73,478	57,684	41,468	1,237,338	18,730	165,606	36,473	52,168				52,168
Mobile, motor hotels, and tourist courts	38,840	1,407,655	25,339	205,022	36,204	32,608	19,282	739,538	12,933	111,316	19,448	89,886				33,391
Other lodging places	11,684	860,875	12,843	17,456	37,274	25,086	22,168	49,359	6,787	45,290	19,525	66,472				18,777
Personal services	605,236	6,876,917	17,793	1,373,134	386,735	1,658,480	354,593	4,082,108	99,519	804,665	223,132	215,677				939,455
Con-operated laundries and dry cleaning	32,446	637,084	17,793	27,938	27,938	49,589	20,437	417,855	10,429	45,015	17,833	62,784				29,683
Other laundry cleaning, and garment services	52,283	1,117,266	28,880	303,729	37,807	57,832	32,234	588,998	16,402	141,323	21,198	28,951				96,776
Photographic studios, portrait	12,505	1,117,266	7,302	7,084	21,449	34,524	15,529	41,888	4,940	5,403	12,016	19,370				19,370
Barber shops	235,400	2,861,176	13,150	684,626	162,202	626,632	121,045	1,210,845	5,323	47,482	37,333	14,449				25,403
Other personal services	91,820	2,861,176	13,150	684,626	162,202	626,632	121,045	1,210,845	5,323	47,482	37,333	14,449				25,403
Business services	171,013	1,362,161	28,427	141,540	84,118	365,076	100,586	856,949	16,446	92,750	50,547	44,229				211,105
Business services	569,049	6,230,258	105,254	917,038	277,650	2,051,766	365,503	4,608,344	66,226	654,957	184,701	231,196				1,369,736
Services to buildings	12,009	1,362,161	28,427	141,540	84,118	365,076	100,586	856,949	16,446	92,750	50,547	44,229				211,105
Management and public relations	87,959	320,066	32,972	230,681	39,214	319,751	53,281	1,045,262	19,463	172,780	24,191	22,035				24,191
Other business services	148,740	1,603,317	17,230	130,366	66,078	748,636	98,606	1,085,583	11,094	97,851	43,796	23,330				483,481
Automobile repair and services	302,258	3,667,480	53,105	521,513	161,550	286,391	202,572	2,479,898	33,509	361,680	108,457	180,538				579,949
Automobile repair shops	187,878	6,115,035	78,319	1,082,094	146,037	1,460,139	113,349	3,728,591	48,903	656,091	86,911	140,977				465,198
General automobile repair shops	155,881	5,525,950	70,338	1,036,083	119,985	1,427,587	103,419	3,257,174	41,931	589,074	79,346	120,920				227,698
Other automobile repair	101,803	3,101,139	42,486	473,763	78,138	359,467	62,422	1,778,556	25,711	289,430	47,444	52,920				194,097
Automobile parking and other services	54,058	2,424,751	27,852	562,320	41,847	313,947	30,180	1,578,156	16,222	394,644	22,502	36,766				194,097
Miscellaneous repair services	32,017	589,075	9,981	56,011	26,052	76,352	19,737	370,817	6,070	31,007	15,965	50,391				43,403
Amusement and recreation services	237,906	3,559,887	62,156	467,114	160,617	715,658	35,049	2,063,394	37,374	270,439	90,510	76,398				429,673
Including motion pictures	247,046	3,100,332	47,231	355,209	153,418	226,341	144,713	1,858,864	25,877	219,637	89,629	140,157				182,203
Producers, orchestras, and entertainers	98,760	955,051	10,854	108,981	68,159	260,374	57,712	1,177,112	6,099	62,275	41,536	27,020				197,228
Other amusement and recreation services	148,286	2,142,281	36,377	246,226	65,259	188,669	62,116	1,281,852	19,778	157,362	48,093	113,137				15,025
Medical and health services	392,203	17,511,400	184,636	2,392,352	267,171	4,665,337	256,617	11,542,687	116,565	1,559,533	173,408	295,449				5,680,919
Offices of physicians	154,450	8,721,688	84,658	1,016,459	122,716	1,944,121	1,016,459	9,774,662	52,771	643,525	77,887	127,314				3,171,840
Offices of dentists	82,735	5,163,534	31,862	782,880	70,055	1,466,627	55,125	3,478,690	39,349	505,164	45,239	91,629				1,569,356
Other medical and health services	155,018	3,626,178	38,116	593,013	74,400	1,241,589	105,963	2,489,050	24,945	411,044	50,822	76,506				939,141
Legal services	150,951	4,481,120	69,505	556,692	99,508	2,218,916	99,787	2,948,844	42,732	369,723	63,235	69,423				431,470
Educational services	147,876	731,831	20,336	101,035	82,106	216,562	83,507	462,222	11,923	63,760	44,668	28,982				139,567
Engineering and architectural services	74,374	1,475,253	19,855	270,821	44,169	483,210	93,713	1,174,524	11,488	174,524	28,419	27,227				286,050
Accounting, auditing, and bookkeeping services	151,490	1,715,207	32,334	274,721	97,538	807,467	97,386	1,715,207	19,914	101,906	61,925	37,448				537,571
Certified public accountants	26,355	687,984	10,681	135,852	20,220	330,200	17,386	500,152	7,434	33,060	13,624	12,182				240,159
Other accounting, auditing, and bookkeeping services	125,135	1,027,223	21,653	138,879	77,309	477,267	79,403	984,846	12,480	98,846	48,301	25,266				317,423
Other services	196,323	1,417,229	20,716	92,527	90,080	456,970	129,562	1,295,248	12,435	64,636	57,827	37,440				308,124
Notable of business not allocable	18,804	238,083	3,057	18,117	5,898	44,288	11,948	157,030	1,668	4,859	3,351	2,120				33,261

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net income for Selected States and Selected Industries—Continued

State and Industry	California				Florida			
	Number of businesses	Business receipts	Payroll	Depreciation	Number of businesses	Business receipts	Payroll	Depreciation
			Amount	Number of businesses			Amount	Number of businesses
All industries	1,105,976	36,639,558	355,735	691,726	1,149,944	9,780,631	105,141	222,660
All nonfarm industries	988,036	33,099,130	293,850	594,696	969,980	8,634,748	84,743	184,193
Agriculture, forestry and fishing	162,499	4,212,112	70,765	129,685	242,568	1,418,227	24,748	49,961
Farms	117,940	3,540,428	61,885	97,040	160,556	1,125,883	20,398	38,487
Field crop	22,143	835,516	10,661	17,437	33,598	111,299	6,901	9,143
Fruit, tree nut, and vegetable	41,729	1,133,975	13,332	24,824	53,546	131,545	11,420	22,870
Livestock	34,460	1,336,000	12,650	26,526	53,546	131,545	11,420	22,870
Specialty	17,569	135,319	5,771	12,404	1,230	14,954	359	6,136
Other	12,214	46,843	2,381	9,648	2,740	26,874	482	1,589
Animal services, except veterinary, landscape and horticultural services	28,110	985,416	6,516	16,544	5,131	55,793	1,095	2,052
Other agricultural services, forestry and fishing	9,235	235,804	2,564	6,754	5,924	169,873	2,304	4,831
Mining	3,399	157,455	316	2,555	949	22,659	(*)	526
Oil and gas extraction	2,245	115,694	250	1,586	927	22,622	(*)	505
Other mining	1,154	41,864	(*)	1,010	(*)	(*)	(*)	(*)
Construction	70,614	3,099,407	32,138	44,762	202,976	1,084,277	16,311	34,346
General contractors and operative builders	15,465	1,213,953	7,803	10,556	5,570	380,908	3,202	3,727
Specialty contractors	55,149	1,885,975	24,335	33,316	294,318	677,128	12,107	24,126
Painting, paper hanging and decorating	1,188	264,620	2,821	3,793	36,697	92,881	(*)	268
Plumbing, heating and air conditioning	14,350	335,468	5,250	6,362	50,277	138,550	(*)	1,382
Electrical work	3,631	136,811	1,978	4,158	2,556	52,530	(*)	7,892
Masonry, stone, tile setting and plastering	5,519	352,629	3,545	4,181	37,275	121,442	2,850	3,844
Carpentry, cabinetmaking and joinery	11,986	141,803	2,601	19,642	86,083	181,915	2,209	4,148
Miscellaneous special trade contractors	12,812	604,384	7,764	10,536	93,331	17,435	(*)	9,142
Contractors not allocable	1,663	49,929	(*)	889	10,034	46,241	(*)	14,804
Manufacturing	29,969	1,345,806	14,467	22,040	6,431	125,880	2,138	9,440
Lumber and wood products, except furniture	2,451	49,035	(*)	1,768	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	5,490	260,927	2,943	4,296	4,009	17,817	(*)	(*)
Machinery, except electrical	5,877	1,037,171	5,877	11,036	3,734	66,476	(*)	5,088
Other manufacturing industries	16,031	729,833	6,809	15,109	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	27,211	1,059,255	8,975	20,887	109,256	224,614	2,485	6,739
Local and interurban passenger transit	2,106	49,466	(*)	(*)	7,364	(*)	(*)	(*)
Trucking and warehousing	17,983	782,824	6,317	14,994	91,979	179,425	(*)	5,192
Other transportation	4,807	155,492	931	2,856	7,326	26,010	(*)	1,630
Communication, electric, gas and sanitary services	2,315	71,473	(*)	2,005	13,504	(*)	(*)	(*)
Wholesale and retail trade	261,857	15,911,844	100,352	154,563	435,054	2,696	26,996	66,501
Wholesale trade	33,819	2,878,664	8,203	19,910	262,767	742,496	2,195	5,861
Motor vehicles and automotive equipment	1,517	257,095	389	1,095	3,367	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment and supplies	2,000	179,915	461	1,034	23,207	24,250	(*)	(*)
Groceries and related products	3,729	706,584	1,460	2,978	31,170	217,583	(*)	1,295
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	26,030	1,586,260	5,603	14,225	19,347	446,126	1,561	4,256
Retail trade	220,998	12,332,120	87,127	120,999	654,051	3,577,011	26,800	39,149
Building materials, hardware, garden supply and mobile home dealers	4,756	388,002	2,580	3,842	16,051	208,653	1,173	2,115
Building materials and supply stores	1,515	103,513	650	1,043	1,357	(*)	(*)	(*)
Retail nurseries and garden supply stores	2,915	147,440	1,536	2,218	1,650	165,058	1,039	1,722
General merchandise stores	1,155	91,142	(*)	(*)	4,566	124,028	(*)	(*)
Food stores	15,430	1,547,435	5,248	10,232	109,670	4,263,331	3,683	7,265
Clothing stores	1,358	135,916	5,248	80,145	2,439	263,759	1,105	1,602
Other food stores	7,222	733,398	76,262	5,821	3,026	205,782	(*)	2,663
Automotive dealers and service stations	22,523	3,643,508	16,391	17,169	156,214	1,305,458	5,009	4,979
New and used car dealers	1,199	104,760	437	1,613	1,514	19,411	(*)	(*)
Gasoline service stations	13,667	2,646,169	11,474	11,081	117,909	826,293	3,402	6,320
Other automotive dealers	7,052	561,248	4,115	5,171	122,702	(*)	(*)	(*)

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

State and industry	All figures are estimates based on samples—money amounts are in thousands of dollars									
	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)
		Amount	Number of businesses	Amount	Amount		Amount	Number of businesses	Amount	Amount
California—Continued										
Wholesale and retail trade—Continued										
Retail trade—Continued										
Furniture and home furnishings stores	8,482	519,306	5,209	5,734	7,487	2,133	132,486	1,275	15,213	1,515
Furniture and home furnishings stores	9,928	951,098	6,245	7,275	8,769	5,512	175,280	2,229	94,016	3,724
Furniture and home furnishings stores	24,532	1,624,380	17,980	17,539	43,204	11,198	412,000	5,431	294,991	11,794
Furniture and home furnishings stores	8,260	390,880	5,869	6,569	13,422	11,594	132,203	1,648	16,699	3,505
Furniture and home furnishings stores	1,580	249,610	1,316	1,570	2,840	1,876	132,203	(*)	1,604	(*)
Drug stores and proprietary stores	3,581	779,779	3,352	3,042	7,915	46,627	(*)	(*)	(*)	(*)
Liquor stores	10,307	172,016	2,614	4,541	2,950	3,664	133,470	(*)	2,063	13,852
Sporting goods and bicycle shops	2,573	136,909	(*)	2,463	2,594	13,042	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	1,822	126,339	1,398	1,666	1,738	4,696	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	50,842	285,151	3,390	15,213	4,523	12,743	5,751	(*)	(*)	(*)
Gift, novelty, and souvenir shops	33,882	941,440	8,856	21,500	23,868	8,445	300,181	3,069	19,146	7,129
Other retail trade	27,050	701,060	5,022	13,654	19,642	3,522	39,547	(*)	(*)	5,969
Wholesale and retail trade not allocable	114,354	1,891,309	13,597	55,413	76,667	45,335	580,990	2,376	17,009	21,953
Finance, insurance, and real estate										
Finance	5,827	154,482	705	2,626	3,307	32,995	21,470	(*)	859	691
Security, commodity brokers and services	4,327	83,019	573	1,776	2,284	20,479	15,438	(*)	828	500
Other finance	1,500	111,463	(*)	1,020	1,776	12,517	3,032	(*)	(*)	(*)
Insurance agents, brokers, and service	21,364	422,466	5,020	10,159	6,979	170,246	158,494	963	8,164	2,584
Real estate	86,963	1,314,361	7,872	42,628	66,681	35,997	401,026	1,376	17,663	96,334
Operators and lessors of buildings	3,722	106,400	2,077	3,241	17,827	3,806	80,840	855	3,548	22,213
Lessors other than buildings	2,254	14,391	1,499	2,129	4,499	2,129	4,468	(*)	253	639
Leasing of trucks, trailers, and managers	78,364	1,183,662	3,716	3,802	3,684	30,275	12,392	4,469	12,392	17,555
Subsidiaries, developers, except companies	2,266	25,016	(*)	(*)	(*)	6,686	38,754	59	2,522	(*)
Other real estate	435,693	8,961,273	115,125	1,423,881	358,367	253,051	1,949,403	28,015	263,150	105,064
Service										
Hotels and other lodging places	6,030	236,336	3,245	4,538	24,341	9,606	126,070	2,427	11,257	32,121
Motels, motor hotels, and tourist courts	3,464	171,332	2,247	2,690	14,510	6,210	57,602	1,552	5,947	11,777
Other lodging places	2,566	65,004	998	2,109	9,631	2,650	68,468	(*)	2,423	10,744
Personal services	59,981	844,121	18,562	77,088	49,971	18,217	187,120	4,807	33,886	10,754
Other laundry, cleaning, and dry cleaning	6,064	176,570	3,300	4,584	10,976	14,556	(*)	(*)	(*)	(*)
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	16,182	293,522	7,635	9,820	12,629	5,102	70,245	(*)	3,836	3,649
Barber shops	5,056	195,658	1,658	1,765	26,446	2,751	26,467	(*)	(*)	15,812
Other personal services	29,928	196,399	4,512	16,765	3,251	8,537	76,849	1,709	5,718	11,166
Business services	104,280	1,472,777	19,537	56,386	76,809	26,707	250,035	3,045	13,214	34,878
Advertising	4,091	183,530	1,023	2,594	2,414	27,268	(*)	(*)	(*)	(*)
Services to buildings	16,553	218,953	5,944	7,688	6,795	53,820	36,921	(*)	15,661	(*)
Miscellaneous business services	53,528	756,325	10,243	32,207	61,537	17,430	144,483	1,496	2,266	3,324
Automobile repair and services	21,595	974,076	10,036	17,640	36,684	5,382	130,372	(*)	2,801	6,308
Automobile repair shops	17,203	965,213	9,439	14,116	23,379	4,821	122,587	(*)	2,240	4,410
Other automobile repair	4,392	108,863	1,597	3,524	13,305	2,221	75,382	(*)	(*)	4,589
Automobile parking and other services	30,173	538,144	10,167	20,812	16,010	6,927	84,512	(*)	(*)	1,175
Miscellaneous repair services	32,808	450,860	5,918	21,372	33,880	11,730	127,468	(*)	4,338	13,874
Performing motion pictures and entertainment	11,890	115,885	686	7,954	5,418	3,245	20,253	2,242	12,308	1,829
Other amusement and recreation services	20,916	334,975	5,222	36,869	28,471	7,385	107,215	1,445	3,503	8,908
Medical and health services	51,169	2,094,405	23,107	36,240	64,118	16,064	654,103	7,201	92,198	19,953
Offices of physicians	17,703	2,008,471	9,028	13,572	22,020	6,077	181,702	2,449	26,616	32,792
Offices of dentists	10,480	829,267	2,773	6,329	20,826	3,097	181,702	2,449	26,616	30,476
Other medical and health services	22,981	556,667	6,306	12,949	21,271	6,987	144,901	1,325	18,610	65,201
Legal services	10,645	689,470	9,054	14,109	20,694	5,318	156,670	2,390	22,451	4,776
Accounting and bookkeeping services	22,125	900,590	7,272	10,724	18,543	6,102	110,543	(*)	(*)	4,148
Engineering and architectural services	10,052	256,202	2,033	5,094	6,093	2,774	69,654	(*)	1,758	2,913
Accounting, auditing, and bookkeeping services	21,446	296,244	3,736	12,862	7,408	7,751	108,672	2,019	11,437	3,973
Certified public accountants	3,337	95,402	1,324	2,466	44,643	1,334	28,433	(*)	914	15,002
Consulting and bookkeeping services	18,109	194,842	2,412	10,396	5,162	86,708	80,239	(*)	4,103	2,925
Other services	56,390	523,047	6,459	25,591	21,728	5,009	28,137	(*)	1,996	510
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of businesses	Business receipts	Georgia			Illinois			Net income (less deficit)
			Payroll	Depreciation	Net income (less deficit)	Payroll	Depreciation	Net income (less deficit)	
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	
All industries									
All nonfarm industries	229,225	7,543,946	95,659	797,277	734,643	552,906	18,960,354	1,587,843	
Agriculture, forestry, and fishing	158,777	6,452,959	59,746	712,664	728,483	372,716	14,732,878	1,479,343	
Farms	74,056	1,117,776	37,198	89,138	9,782	188,959	4,316,498	118,812	
Field crop	71,448	1,090,987	35,913	84,613	6,360	180,190	4,236,676	108,300	
Forest and wood products	23,319	661,261	13,467	49,539	81,467	123,878	2,657,023	69,908	
Food, kind of	3,375	97,026	1,343	6,322	1,826	1,826	50,933	94,262	
Food, kind of, and vegetable	39,390	283,643	18,342	16,716	43,702	1,501,669	40,028	1,172	
Livestock	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	
Animal specialty	4,367	37,136	1,315	10,367	1,947	10,365	17,297	3,563	
Other	822	(*)	(*)	(*)	-3,452	1,371	19,847	1,316	
Animal services, except veterinary	822	(*)	(*)	(*)	-3,452	1,371	19,847	1,316	
Landscape and horticultural services	118	(*)	(*)	(*)	2,138	2,360	31,374	1,610	
Other agricultural services, forestry, and fishing	128	(*)	(*)	(*)	-1,705	3,067	146,239	1,966	
Mining									
Oil and gas extraction	118	(*)	(*)	(*)	-84	2,669	117,997	8,916	
Other mining	24,533	841,829	10,804	154,767	95,186	40,690	1,672,945	285,655	
Construction									
General contractors and operative builders	5,134	565,572	3,483	111,968	25,521	7,685	633,018	75,196	
Special trade contractors	16,688	204,610	6,327	36,532	59,503	12,446	1,100,110	28,663	
Plumbing, heating, and air conditioning	1,838	38,875	(*)	(*)	6,952	61,649	1,975	3,059	
Painting, paper hanging, and decorating	3,238	25,859	(*)	(*)	9,516	154,224	(*)	1,571	
Electrical work	5,188	35,779	(*)	(*)	21,540	(*)	(*)	(*)	
Masonry, stonework, tile setting, and plastering	3,569	61,473	(*)	(*)	11,604	5,749	248,223	45,091	
Carpentering and flooring	2,711	71,447	(*)	(*)	10,172	(*)	(*)	(*)	
Miscellaneous special trade contractors	4,900	298,435	3,231	76,790	38,645	10,285	478,881	4,792	
Contractors not allocable	2,126	108,604	(*)	(*)	17,165	(*)	(*)	(*)	
Manufacturing									
Lumber and wood products, except furniture	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Food, kind of, and allied industries	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Machinery, except electrical	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Other manufacturing industries	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Transportation, communication, electric, gas, and sanitary services									
Local and interurban passenger transit	6,910	139,430	2,115	7,239	15,631	13,540	345,642	24,250	
Trucking and warehousing	7,034	127,531	2,106	7,165	15,388	13,540	345,642	24,250	
Other transportation	7,034	127,531	2,106	7,165	15,388	13,540	345,642	24,250	
Communication, electric, gas, and sanitary services	7,034	127,531	2,106	7,165	15,388	13,540	345,642	24,250	
Wholesale and retail trade									
Wholesale trade	52,093	3,841,192	22,830	254,096	204,149	108,845	8,578,740	634,318	
Motor vehicles and automotive equipment	9,452	911,854	3,006	48,561	65,430	15,724	2,290,278	84,457	
Lumber and construction materials	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Farm machinery, equipment, and supplies	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Other machinery, equipment, and supplies	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Food, kind of, and allied products	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Farm product raw materials	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Other wholesale trade	1,517	126,728	(*)	(*)	11,396	2,849	(*)	(*)	
Retail trade	39,684	2,889,310	19,869	203,763	128,874	91,104	6,154,705	533,465	
Building materials, hardware, garden building, and mobile home dealers	7,753	114,753	6,440	79,343	57,794	10,433	214,113	147,901	
Hardware stores	7,753	114,753	6,440	79,343	57,794	10,433	214,113	147,901	
Retail nurseries and garden supply stores	7,753	114,753	6,440	79,343	57,794	10,433	214,113	147,901	
General merchandise stores	5,712	653,560	2,291	35,286	8,894	9,020	112,436	77,749	
Food stores	4,573	550,619	2,063	31,344	17,961	2,340	203,620	48,601	
Grocery stores	4,573	550,619	2,063	31,344	17,961	2,340	203,620	48,601	
Other food stores	4,573	550,619	2,063	31,344	17,961	2,340	203,620	48,601	
Automotive dealers and service stations	7,753	114,753	6,440	79,343	57,794	10,433	214,113	147,901	
New and used car dealers	7,753	114,753	6,440	79,343	57,794	10,433	214,113	147,901	
Used car dealers	7,753	114,753	6,440	79,343	57,794	10,433	214,113	147,901	
Gasoline service stations	6,104	942,686	5,340	8,660	4,008	7,146	1,553,321	11,448	
Other automotive dealers	6,104	942,686	5,340	8,660	4,008	7,146	1,553,321	11,448	

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Illinois—Continued					Georgia—Continued					Illinois—Continued				
	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)
Wholesale and retail trade—Continued															
Retail trade—Continued															
Apparel and accessory stores	2,326	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	1,980	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	1,976	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food and beverage stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	7,775	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	5,090	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	2,957	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	13,041	221,565	2,886	6,687	57,925	37,284	591,675	4,228	16,131	17,764	244,262	591,675	4,228	16,131	17,764
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance	3,461	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	9,576	160,404	1,908	5,369	32,984	18,403	224,795	1,196	8,506	12,405	78,645	224,795	1,196	8,506	12,405
Lessors, and lessors of buildings	317	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lessors, other than buildings	320	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	6,771	87,965	570	2,668	32,933	15,205	166,053	894	6,170	5,538	72,625	166,053	894	6,170	5,538
Subdividers and developers, except cemeteries	421	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	50,066	1,077,396	16,568	29,257	314,242	152,442	2,631,488	40,879	97,613	122,886	1,007,479	2,631,488	40,879	97,613	122,886
Hotels and other lodging places	564	43,280	(*)	(*)	(*)	(*)	124,905	3,013	3,784	15,241	508	124,905	3,013	3,784	15,241
Motels, motor hotels, and tourist courts	337	41,146	(*)	(*)	(*)	(*)	73,252	1,854	2,610	11,199	2,229	73,252	1,854	2,610	11,199
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	51,653	(*)	1,174	4,042	2,717	51,653	(*)	1,174	4,042
Personal services	11,559	212,124	3,479	6,382	30,508	33,428	358,044	7,439	22,084	20,135	88,154	358,044	7,439	22,084	20,135
Com-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	1,942	46,519	(*)	(*)	(*)	1,942	(*)	(*)	(*)
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	3,640	61,920	(*)	(*)	(*)	3,640	(*)	(*)	(*)
Beauty shops, manicure, pedicure, and nail services	4,700	56,748	(*)	2,646	1,073	3,711	46,598	(*)	2,637	2,108	1,181	46,598	(*)	2,637	2,108
Barber shops	2,646	19,217	(*)	(*)	12,295	4,605	49,837	(*)	(*)	2,885	29,472	4,605	(*)	(*)	2,885
Other personal services	2,688	57,594	(*)	(*)	6,633	6,251	58,961	(*)	2,881	4,290	14,267	58,961	(*)	2,881	4,290
Business services	11,179	80,590	1,421	5,136	28,079	26,437	305,630	6,163	14,507	21,297	97,210	305,630	6,163	14,507	21,297
Advertising, public relations, and other	(*)	(*)	(*)	(*)	(*)	(*)	4,776	(*)	(*)	(*)	(*)	4,776	(*)	(*)	(*)
Services to buildings	(*)	(*)	(*)	(*)	(*)	(*)	37,890	(*)	(*)	(*)	(*)	37,890	(*)	(*)	(*)
Management and public relations	2,754	13,343	(*)	1,274	8,013	7,449	55,842	1,112	5,683	1,289	20,326	55,842	1,112	5,683	1,289
Other business services	6,458	55,669	(*)	3,634	6,985	13,569	190,478	3,490	8,579	18,456	59,539	190,478	3,490	8,579	18,456
Automobile repair and services	4,781	100,859	3,220	3,529	20,165	8,643	234,925	2,795	7,290	10,246	43,794	234,925	2,795	7,290	10,246
Automobile repair shops	4,542	181,878	2,981	3,290	20,586	8,583	234,925	2,795	7,290	10,246	43,794	234,925	2,795	7,290	10,246
General automobile repair	2,529	109,284	(*)	(*)	17,288	5,098	143,467	1,730	4,332	4,460	19,017	143,467	1,730	4,332	4,460
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	20,780	(*)	1,741	4,041	1,967	20,780	(*)	1,741	4,041
Miscellaneous repair services	6,143	98,310	(*)	3,354	22,912	11,598	188,825	2,525	6,650	6,506	27,453	188,825	2,525	6,650	6,506
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Producers, orchestras, and entertainers	3,680	23,268	(*)	2,304	5,377	14,058	201,483	2,714	8,993	10,307	79,425	201,483	2,714	8,993	10,307
Other amusement and recreation services	2,611	16,195	(*)	1,429	1,896	8,010	148,711	1,986	4,886	8,153	13,600	148,711	1,986	4,886	8,153
Medical and health services	4,084	317,039	3,335	3,546	165,812	23,696	894,897	9,373	13,884	22,711	470,553	894,897	9,373	13,884	22,711
Offices of physicians	1,367	147,825	1,135	1,208	85,150	9,662	477,914	4,306	5,699	12,051	27,824	477,914	4,306	5,699	12,051
Offices of dentists	1,427	103,380	1,417	1,683	46,933	4,650	249,941	3,440	5,692	12,641	27,824	249,941	3,440	5,692	12,641
Other medical and health services	1,290	65,834	783	911	33,729	9,874	167,042	2,374	3,835	4,968	14,898	167,042	2,374	3,835	4,968
Legal services	1,961	41,986	1,019	1,217	19,406	7,148	321,459	3,404	5,699	6,124	163,436	321,459	3,404	5,699	6,124
Educational services	1,454	20,452	(*)	(*)	5,822	5,362	37,005	(*)	2,684	2,124	19,702	37,005	(*)	2,684	2,124
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	41,945	(*)	2,676	1,967	20,734	41,945	(*)	2,676	1,967
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	93,986	(*)	4,221	3,313	38,611	93,986	(*)	4,221	3,313
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	1,057	(*)	1,056	903	10,973	1,057	(*)	1,056	903
Other accounting services	(*)	(*)	(*)	(*)	(*)	(*)	60,346	(*)	3,165	2,410	27,638	60,346	(*)	3,165	2,410
Bookkeeping services	2,141	9,459	(*)	(*)	5,724	6,335	21,263	(*)	3,771	2,771	1,111	21,263	(*)	3,771	2,771
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
Indiana														
All industries	331,250	9,360,503	123,702	800,098	219,968	499,034	1,320,878	354,510	11,281,041	136,975	1,193,731	250,537	530,849	1,477,357
All nonfarm industries	185,568	8714,802	56,394	732,739	115,511	195,027	882,417	254,716	9,892,274	91,211	1,090,173	178,486	303,834	1,418,023
Agriculture, forestry, and fishing	148,439	2,668,985	66,603	76,592	106,719	311,317	434,723	97,350	1,462,553	48,200	117,458	80,822	238,167	57,520
Farms	145,682	2,645,701	65,308	75,359	104,457	304,007	436,461	89,894	1,388,767	45,764	103,558	74,051	206,715	59,334
Field crop	91,869	1,457,868	33,788	38,671	61,123	168,506	326,659	44,650	477,237	23,053	22,803	35,164	64,198	2,689
Fruit tree nut and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	42,919	1,118,097	26,675	19,043	35,106	122,031	126,006	20,345	661,881	14,282	61,571	19,828	88,401	42,835
Animal specialty	720	12,231	1,139	1,361	3,176	887	-2,233	3,206	(*)	(*)	(*)	(*)	(*)	-6,424
Other	7,325	12,691	1,319	1,361	5,343	8,337	-14,510	9,283	12,329	(*)	(*)	5,650	8,086	-10,260
Animal services except veterinary	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,306	8,576	(*)	(*)	2,624	2,293	-13,910
Landscape and horticultural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,988	28,022	(*)	(*)	2,988	4,325	5,155
Other agricultural services, forestry and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	527	25,628	(*)	(*)	118	1,008	-498	1,584	70,365	(*)	(*)	1,390	3,449	5,118
Oil and gas extraction	404	16,690	(*)	(*)	106	633	3,487	1,554	69,861	(*)	(*)	1,380	3,439	4,781
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	28,548	961,370	11,816	194,308	18,872	33,902	139,121	30,663	1,181,523	12,844	188,268	21,032	35,827	181,924
General contractors and operative builders	5,520	365,407	3,373	58,627	3,728	6,886	36,731	6,424	401,546	2,353	43,727	3,910	7,181	43,953
Special trade contractors	19,464	516,803	7,460	116,321	12,927	24,326	85,095	24,438	779,948	10,490	144,552	17,122	28,746	137,968
Highway, heating, and air conditioning	2,617	68,731	(*)	(*)	(*)	(*)	14,080	3,949	250,214	2,147	58,463	3,139	9,059	29,601
Painting, paper hanging, and decorating	3,543	58,684	(*)	(*)	(*)	(*)	18,641	3,072	31,952	(*)	(*)	(*)	(*)	13,716
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Carpenetry and flooring	4,586	47,053	(*)	(*)	2,453	1,534	19,176	6,308	110,210	(*)	(*)	4,662	2,962	26,062
Miscellaneous special trade contractors	5,603	246,250	2,365	80,065	4,420	13,897	20,599	7,202	223,378	2,929	33,065	5,802	12,193	34,339
Contractors not allocable	3,604	79,160	(*)	(*)	(*)	(*)	17,295	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,965	158,927	(*)	(*)	1,891	6,715	17,235	7,233	338,268	3,845	58,737	5,489	15,296	48,799
Lumber and wood products except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,740	63,927	(*)	(*)	(*)	(*)	10,987
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,163	91,789	(*)	(*)	1,416	3,818	28,119
Other manufacturing industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	741	77,186	(*)	(*)	(*)	(*)	11,750
Transportation, communication, electric, gas, and sanitary services	12,715	285,928	1,650	33,611	6,021	31,659	44,835	15,196	387,789	4,085	50,240	11,841	38,626	37,520
Local and interurban passenger transit	3,390	19,657	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	7,908	224,811	(*)	(*)	3,659	25,744	23,041	10,875	311,411	3,959	42,211	8,513	31,086	35,312
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	53,706	3,840,380	21,846	264,523	34,549	50,458	203,550	72,731	5,699,305	33,028	474,791	47,881	91,760	302,739
Wholesale trade	6,626	850,606	2,857	28,858	4,815	13,384	51,169	11,610	1,162,613	3,516	48,088	6,521	14,930	138,539
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food, kindred, and miscellaneous supplies	874	141,480	636	10,770	646	1,481	9,796	2,240	161,521	(*)	(*)	240	1,132	1,469
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,269	99,104	(*)	(*)	1,682	1,053	10,523
Groceries and related products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,147	237,945	(*)	(*)	3,789	1,729	3,843
Farmproduct raw materials	483	210,422	173	3,725	490	1,517	3,841	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	3,364	266,943	962	6,152	2,098	2,213	27,958	7,358	485,899	1,339	21,802	4,199	7,639	95,397
Retail trade	42,984	2,810,285	18,499	231,460	28,156	35,450	126,002	59,752	4,468,296	28,959	424,624	40,566	75,052	238,643
Building materials, hardware, garden supply, and mobile home dealers	1,388	109,783	(*)	(*)	(*)	(*)	(*)	1,592	159,936	(*)	(*)	1,323	4,720	2,818
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	3,125	428,228	1,044	19,214	3,125	2,808	15,389	7,206	1,014,064	(*)	(*)	(*)	(*)	(*)
Grocery stores	2,279	408,057	996	16,449	2,279	2,215	13,534	4,804	842,022	2,451	41,809	4,218	13,302	50,970
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,402	172,042	(*)	(*)	1,754	4,936	8,366
Automotive dealers and service stations	7,127	1,203,585	474	67,256	6,049	8,303	45,115	8,108	1,313,995	5,904	80,210	6,438	9,135	49,801
New and used car dealers	677	205,032	367	10,696	677	867	1,240	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used car dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	3,726	751,686	2,953	49,738	2,924	4,222	37,200	6,204	1,125,960	5,454	70,423	5,412	7,268	45,322
Other automotive dealers	1,216	136,677	(*)	(*)	(*)	(*)	1,482	1,746	63,471	(*)	(*)	(*)	(*)	2,865

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
State and Industry	Number of businesses	Business receipts	Payroll			Depreciation			Net income (less deficit)	Michigan—Continued			Net income (less deficit)	
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount		Payroll	Number of businesses	Amount		
Indiana—Continued														
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,417
Furniture and home furnishings stores	3,503	314,309	60,115	3,499	8,887	3,618	347,196	3,618	(*)	3,618	(*)	8,102	20,472	20,472
Eating places	2,681	190,728	23,434	2,462	4,136	3,760	515,276	3,760	(*)	3,760	(*)	15,617	18,330	18,330
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	328,457	(*)	(*)	51,778	(*)	10,159	27,210	27,210
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	2,447	101,410	(*)	(*)	(*)	(*)	(*)	(*)	7,953
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	13,692	81,808	(*)	(*)	(*)	(*)	(*)	(*)	1,024
Clothing stores and alterations	1,640	109,822	10,442	(*)	10,442	8,394	246,566	8,394	(*)	23,465	(*)	4,417	7,180	7,180
Other retail trade	6,019	95,492	7,353	4,083	3,956	26,379	(*)	(*)	(*)	23,465	(*)	4,360	6,678	22,362
Wholesale and retail trade not allocable	4,096	179,509	(*)	1,678	1,644	26,379	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	13,653	264,630	15,443	7,115	6,467	101,645	24,650	409,722	3,493	26,907	12,006	78,485	141,559	141,559
Finance	(*)	(*)	(*)	(*)	(*)	448	57,841	(*)	(*)	(*)	(*)	(*)	(*)	5,143
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,615	123,118	(*)	4,039	2,448	51,114	6,041	128,380	2,131	16,921	3,220	2,069	65,741	65,741
Real estate	7,544	121,019	5,252	2,903	5,849	48,080	18,161	223,901	1,129	4,733	9,189	14,739	70,675	70,675
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	2,155	1,559	2,155	(*)	1,559	1,559	(*)	1,554	1,554
Lessors, other than buildings	685	1,152	(*)	(*)	(*)	205	2,169	(*)	(*)	2,169	(*)	1,134	1,134	1,134
Real estate agents, brokers, and managers	82,009	(*)	(*)	1,950	2,066	40,286	13,146	127,352	804	2,912	5,119	6,136	59,838	59,838
Subsiders and developers, except companies	3,306	22,917	(*)	(*)	(*)	7,962	189	3,525	14	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	68,652	1,121,987	17,203	41,979	55,065	378,757	104,437	1,771,479	30,217	275,545	69,286	79,736	613,048	613,048
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	4,047	36,847	2,004	4,774	3,559	8,758	3,821	3,821
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	2,441	29,518	(*)	(*)	1,903	4,954	1,041	1,041
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	19,916	194,858	4,153	10,671	8,716	54,043	23,703	229,670	6,361	43,338	14,944	13,736	61,251	61,251
Con-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	23,336	7,471	99,315	2,577	29,703	6,166	3,548	18,561	18,561
Beauty shops	9,224	82,930	(*)	5,459	4,440	14,192	5,301	32,388	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	2,507	27,147	(*)	(*)	(*)	5,977	34,805	(*)	(*)	(*)	2,754	2,142	22,222	22,222
Other personal services	5,051	28,138	(*)	(*)	(*)	4,462	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	10,990	94,297	1,333	5,230	6,990	27,933	17,945	206,134	3,324	25,087	6,244	11,686	67,161	67,161
Advertising	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	(*)	(*)	(*)	(*)	(*)	4,634	29,929	(*)	(*)	(*)	(*)	(*)	(*)	19,662
Management and public relations	2,892	21,130	(*)	1,073	430	15,169	29,929	(*)	(*)	(*)	2,419	1,332	19,757	19,757
Other business services	5,339	34,307	(*)	3,527	6,442	3,548	49,864	2,026	21,601	21,601	4,544	9,462	27,742	27,742
Automobile repair and services	4,018	121,298	(*)	3,735	6,130	7,658	192,995	3,305	41,782	41,782	6,923	9,105	29,956	29,956
Automobile repair shops	3,067	96,116	(*)	2,785	1,337	6,979	180,423	3,285	41,442	41,442	6,545	30,460	30,460	30,460
General automobile repair	2,339	34,983	(*)	(*)	(*)	4,053	55,705	(*)	(*)	(*)	3,338	2,728	12,711	12,711
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	10,502	167,921	3,353	6,970	8,223	31,613	168,568	(*)	(*)	(*)	6,227	5,484	21,576	21,576
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Including motion pictures, theaters, and other amusements	5,681	64,911	1,263	4,270	5,754	9,554	110,233	1,971	26,711	26,711	6,058	9,219	4,835	4,835
Producers, orchestras, and entertainers	2,627	11,376	(*)	(*)	(*)	4,406	10,497	(*)	(*)	(*)	2,028	2,170	16,443	16,443
Other amusement and recreation services	3,074	53,505	(*)	2,283	4,377	3,874	67,385	(*)	(*)	(*)	3,224	8,109	5,555	5,555
Medical and health services	6,463	334,543	2,361	4,103	7,166	17,007	582,164	6,803	72,587	72,587	10,465	12,846	319,490	319,490
Offices of physicians	2,304	154,182	(*)	1,637	3,885	98,177	289,097	2,823	35,620	35,620	3,777	5,368	152,708	152,708
Offices of dentists	1,010	105,121	(*)	987	2,332	39,769	105,121	2,162	28,597	28,597	3,067	4,057	128,372	128,372
Other medical and health services	2,649	95,354	(*)	1,479	2,689	4,006	181,867	1,818	8,170	8,170	3,621	3,423	38,410	38,410
Legal services	2,981	54,441	534	3,722	1,397	34,472	52,939	2,272	14,657	14,657	4,112	3,992	52,290	52,290
Educational services	2,540	11,421	(*)	(*)	(*)	7,253	10,497	(*)	(*)	(*)	2,237	1,574	2,640	2,640
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,028	2,170	16,443	16,443
Accounting, auditing, and bookkeeping services	1,573	11,730	(*)	1,055	329	6,734	36,425	(*)	(*)	(*)	3,084	(*)	(*)	(*)
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	2,059	10,523	(*)	(*)	(*)	5,514	15,966	(*)	(*)	(*)	2,278	1,173	6,768	6,768
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nature of business not allocable	1,804	12,668	(*)	(*)	(*)	1,510	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of businesses	Business receipts			Payroll			Depreciation			Net income (less deficit)	New Jersey		
		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses		Amount		
All industries	350,856	8,922,719	138,132	746,764	242,935	464,901	997,879	214,471	7,222,825	67,065	691,532	135,120	219,404	1,347,184
All nonfarm industries	190,038	8,452,053	60,037	6,727,112	109,195	155,208	875,308	208,042	7,111,115	63,908	678,415	131,487	207,877	1,376,577
Agriculture, forestry, and fishing	166,459	2,556,380	78,667	82,873	138,435	314,172	143,275	12,032	210,981	5,391	34,983	8,389	20,008	-9,258
Farms	150,818	2,470,656	78,095	74,052	133,740	309,693	129,571	5,529	111,710	3,157	13,117	8,633	11,727	-20,393
Food crop	64,750	1,190,858	23,790	32,744	49,939	151,917	187,564	1,717	52,138	(*)	(*)	(*)	(*)	4,796
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	86,072	1,227,984	48,445	30,691	74,764	145,732	-29,487	3,394	30,004	1,199	3,086	1,575	3,337	-10,019
Animal specialty	1,964	9,800	(*)	(*)	(*)	(*)	-8,368	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	7,269	35,026	(*)	(*)	6,894	6,779	-16,787	110	(*)	(*)	(*)	101	906	-2,006
Animal services except veterinary	1,985	16,540	(*)	(*)	1,493	1,252	2,746	1,333	11,471	(*)	(*)	767	2,087	-5,791
Landscape and horticultural services	(*)	66,088	(*)	(*)	1,898	2,995	16,590	2,247	47,593	(*)	(*)	2,292	2,866	13,032
Other agricultural services, forestry and fishing	2,125	(*)	(*)	(*)	(*)	(*)	(*)	2,423	40,107	(*)	(*)	(*)	(*)	3,864
Mining	434	14,386	(*)	(*)	365	1,499	120	250	2,528	(*)	(*)	182	166	-278
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	420	8,941	(*)	(*)	351	951	200	244	762	(*)	(*)	180	81	-466
Construction	19,993	624,356	8,134	141,784	10,425	18,590	90,200	24,004	621,553	8,487	66,776	18,831	24,838	123,071
General contractors and operative builders	2,963	210,194	1,278	67,629	1,851	6,836	22,202	4,060	162,475	2,099	23,749	3,335	6,274	19,804
Special trade contractors	16,030	414,164	6,856	74,165	8,574	11,744	67,998	19,325	448,652	6,078	42,517	12,677	17,754	103,103
Plumbing, heating, and air conditioning	2,362	129,994	(*)	(*)	2,362	2,158	18,961	2,815	132,385	(*)	(*)	(*)	(*)	18,653
Painting, paper hanging and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,754	41,780	(*)	(*)	(*)	(*)	16,034
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	12,422	6,016	86,051	(*)	(*)	(*)	(*)	26,872
Carpentering and flooring	4,488	43,968	(*)	(*)	(*)	(*)	26,944	4,821	130,278	(*)	(*)	3,909	4,290	30,269
Miscellaneous special trade contractors	6,029	194,237	(*)	(*)	3,122	8,152	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,817	94,711	953	11,012	2,366	2,479	6,115	6,087	338,681	2,946	70,190	4,447	8,444	52,975
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	1,181	80,779	(*)	(*)	(*)	(*)	3,728	4,517	266,689	2,070	54,259	3,379	7,068	42,099
Transportation, communication, electric, gas, and sanitary services	10,241	242,374	2,469	32,827	7,638	29,609	25,444	9,567	256,191	1,871	26,013	6,860	20,344	45,380
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	9,606	230,795	2,424	31,991	7,311	27,043	27,542	6,534	210,914	(*)	(*)	5,769	18,680	32,469
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,051	21,672	(*)	(*)	(*)	(*)	5,420
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	56,744	3,981,297	23,529	309,446	31,167	47,134	268,827	51,129	3,340,755	10,238	203,217	33,296	51,716	310,463
Wholesale trade	7,510	980,265	2,953	39,495	4,613	13,858	56,272	10,176	708,963	2,089	34,222	5,967	11,737	102,426
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food and kindred products	1,331	159,149	843	5,644	1,331	1,274	5,754	1,803	222,639	541	4,073	1,521	1,220	15,684
Textile, apparel, and leather products	361	171,774	123	1,619	188	1,610	6,717	1,603	220,145	(*)	(*)	(*)	(*)	(*)
Farm-product raw materials	4,310	502,766	1,508	23,303	2,152	5,433	36,734	6,747	298,116	615	10,025	3,817	5,736	74,204
Other wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	48,390	2,973,901	20,077	269,166	25,791	32,820	209,518	39,992	2,578,925	16,431	159,203	26,610	38,204	206,536
Buildings, materials, hardware, garden supply, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Building materials and supply stores	2,074	201,765	(*)	(*)	1,846	3,644	16,875	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	2,251	397,771	1,684	23,694	1,567	2,738	15,835	6,092	583,267	(*)	(*)	(*)	(*)	9,962
Grocery stores	1,485	389,948	1,145	22,902	1,257	2,562	13,399	3,761	363,142	1,597	12,677	2,936	2,704	21,534
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,331	220,145	(*)	(*)	1,995	1,256	25,881
Automotive dealers and service stations	7,651	1,083,993	4,942	76,761	4,890	6,299	50,440	6,383	813,521	3,974	53,255	4,268	6,668	51,576
New and used car dealers	783	98,390	459	3,927	463	438	1,975	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used car dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	4,016	725,046	3,034	49,935	2,645	3,550	28,606	5,181	690,732	3,217	46,556	3,876	5,273	45,299
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

State and industry	Missouri—Continued				New Jersey—Continued			
	Number of businesses	Business receipts	Payroll	Depreciation	Number of businesses	Business receipts	Payroll	Depreciation
		Amount	Number of businesses	Amount		Amount	Number of businesses	Amount
Wholesale and retail trade—Continued								
Retail trade—Continued								
Apparel and accessory stores	1,087	119,870	859	14,933				
Furniture and home furnishings stores	2,243	137,805	2,691	55,411				
Eating places	3,759	303,892	2,875	2,875				
Drinking places	2,875	113,640						
Drug stores and proprietary stores								
Liquor stores	(*)	(*)	(*)	(*)				
Used merchandise stores	(*)	(*)	(*)	(*)				
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)				
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)				
Direct selling organizations	14,772	56,647	3,330	3,330				
Other retail trade	4,234	100,893	3,081	3,081				
Wholesale and retail trade not allocable	2,844	27,131	(*)	(*)				
Finance, insurance, and real estate	22,815	277,250	3,941	12,211				
Finance	(*)	(*)	(*)	(*)				
Security, commodity brokers, and services	(*)	(*)	(*)	(*)				
Other finance	(*)	(*)	(*)	(*)				
Insurance agents, brokers, and service	10,326	165,932	2,736	7,033				
Real estate	11,963	99,440	945	3,221				
Operators and lessors of buildings	(*)	(*)	(*)	(*)				
Lessors, other than buildings	(*)	(*)	(*)	(*)				
Real estate agents, brokers, and managers	10,621	81,564	4,378	4,378				
Subsiders and developers, except cemeteries	(*)	(*)	(*)	(*)				
Other real estate	(*)	(*)	(*)	(*)				
Services	70,086	1,131,556	19,413	41,294				
Hotels and other lodging places	2,667	93,230	927	7,009				
Restaurants, bars, and tourist courts	1,304	8,919	(*)	(*)				
Other lodging places	(*)	(*)	(*)	(*)				
Personal services	16,139	132,692	3,660	23,714				
Cooperated laundries and dry cleaning	(*)	(*)	(*)	(*)				
Photography, cleaning, and garment services	(*)	(*)	(*)	(*)				
Photography, subject, portrait	(*)	(*)	(*)	(*)				
Beauty shops	5,137	32,975	(*)	(*)				
Barber shops	(*)	(*)	(*)	(*)				
Other personal services	6,727	31,715	(*)	(*)				
Business services	10,438	149,328	3,363	26,706				
Advertising	(*)	(*)	(*)	(*)				
Services to buildings	2,334	22,732	(*)	(*)				
Management and public relations	1,843	53,450	(*)	(*)				
Other business services	5,777	56,140	1,821	13,545				
Automobile repair and services	7,229	154,719	3,864	24,935				
General automobile repair shops	5,493	135,952	3,281	23,423				
Other automobile repair	4,684	115,871	2,927	20,667				
Automobile parking and other services	1,736	18,227	(*)	(*)				
Miscellaneous repair services	6,183	90,669	(*)	(*)				
Amusement and recreation services	5,872	80,361	1,482	8,519				
Including motion pictures	(*)	(*)	(*)	(*)				
Amusement and entertainment	5,302	69,345	1,461	8,472				
Other amusement and recreation services								
Medical and health services	7,508	306,892	3,431	42,499				
Offices of physicians	2,117	148,847	1,483	17,719				
Offices of dentists	1,311	75,353	1,150	11,350				
Other medical and health services	3,678	76,395	(*)	(*)				
Legal services	2,186	58,595	460	2,563				
Educational services	3,086	11,225	(*)	(*)				
Engineering and architectural services			(*)	(*)				
Accounting, auditing, and bookkeeping services	3,461	18,440	(*)	(*)				
Certified public accountants			(*)	(*)				
Other accounting, auditing, and bookkeeping services	3,363	8,716	(*)	(*)				
Other services	3,892	14,591	(*)	(*)				
Nature of business not allocable	(*)	(*)	(*)	(*)				

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and Industry	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
New York	All industries	564,824	18,680,600	155,433	346,316	546,832	3,009,103	482,853	12,978,712	174,773	323,327	588,962	2,002,002	
	All nonfarm industries	517,621	15,696,337	131,478	305,650	379,478	3,051,712	348,917	10,547,216	101,708	199,736	268,304	1,733,096	
	Agriculture, forestry and fishing	59,183	1,275,101	27,641	49,910	185,432	1,282	151,886	2,590,931	75,616	130,744	329,945	296,364	
	Cattle and other livestock	47,003	984,783	23,955	40,668	169,354	-42,609	143,936	2,129,436	73,965	97,013	319,658	268,904	
	Dairy and other livestock	45,187	954,783	23,955	40,668	169,354	-42,609	143,936	2,129,436	73,965	97,013	319,658	268,904	
	Fruit, tree nut, and vegetable	1,816	3,418	992	6,085	1,816	-11,874	73,516	994,346	31,739	61,605	153,809	200,294	
	Livestock	28,457	84,026	19,675	36,273	8,003	-5,355	6,925	150,595	4,781	6,927	11,291	38,517	
	Animal specialty	325	4,452	1,000	1,202	1,416	-1,539	52,752	1,223,196	31,899	49,758	139,813	60,473	
	Other	5,607	5,495	1,200	1,202	3,24	-16,378	4,643	56,495	4,079	9,861	-18,228	-12,152	
	Animal services except veterinary	3,692	51,902	1,114	3,114	8,316	-12,873	3,249	23,437	(*)	2,081	3,286	-4,687	
	Landscaping and horticultural services	4,691	123,642	2,001	31,344	4,164	21,963	2,413	32,646	(*)	2,188	7,756	1,756	
	Other agriculture services, forestry and fishing	3,777	115,294	1,362	2,866	4,598	4,598	2,286	105,350	1,536	2,286	5,245	24,618	
	Mining	1,921	34,578	(*)	1,272	3,197	-8,854	1,467	88,476	611	1,246	9,572	9,766	
	Oil and gas extraction	1,476	1,017	(*)	937	1,096	-7,005	1,074	37,081	(*)	897	4,308	3,752	
	Other mining	445	(*)	(*)	(*)	151	151	393	51,395	(*)	349	5,264	6,014	
	Construction	43,614	1,131,994	12,712	27,550	33,009	200,128	40,924	1,134,262	11,766	23,047	40,134	170,396	
	General contractors and operative builders	5,926	395,381	2,768	44,386	8,930	34,937	9,480	406,126	3,849	5,539	16,522	32,710	
	Specialty contractors	35,493	682,075	8,756	21,454	21,535	158,020	28,980	694,613	10,119	15,796	23,269	138,970	
	Plumbing, heating, and air conditioning	3,465	98,175	1,171	2,617	3,228	13,982	4,079	163,128	2,666	2,857	4,681	25,448	
Painting, paper hanging, and decorating	8,372	97,700	1,171	2,645	2,377	35,823	4,199	45,877	(*)	(*)	(*)	15,580		
Electrical work	2,762	40,842	1,171	2,645	(*)	6,131	3,145	65,535	(*)	(*)	(*)	13,579		
Masons, stonework, tile setting and plastering	3,137	47,456	1,171	2,146	1,673	17,938	2,128	95,108	(*)	(*)	(*)	12,659		
Carpentering and flooring	8,764	190,247	1,929	6,321	3,759	60,413	8,349	39,357	(*)	3,983	1,419	34,719		
Miscellaneous special trade contractors	8,993	207,655	2,029	5,865	9,155	24,133	7,080	255,608	3,958	5,209	13,901	38,985		
Contractors not allocable	2,195	54,536	(*)	(*)	(*)	7,171	(*)	(*)	(*)	(*)	(*)	33,779		
Manufacturing	18,662	419,054	4,847	11,298	12,326	79,985	4,942	200,661	1,641	3,158	5,477	16,003		
Lumber and wood products except furniture	2,355	123,256	1,297	2,184	1,603	1,603	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Printing, publishing, and allied industries	4,000	123,256	1,297	2,184	1,603	21,114	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Chemical and allied products	2,276	207,218	1,171	2,276	19,197	19,197	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other manufacturing industries	10,035	213,344	2,224	5,849	4,811	37,527	2,656	92,297	782	1,617	2,241	16,003		
Transportation, communication, electric, gas, and sanitary services	26,164	409,247	3,927	26,386	34,172	100,515	16,370	391,811	4,729	12,900	35,245	48,437		
Local and interurban passenger transit	10,631	93,936	1,171	7,511	7,743	41,210	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Trucking and warehousing	12,411	263,908	3,017	17,185	24,031	46,835	14,684	316,244	4,231	11,901	33,922	37,072		
Other transportation	2,096	45,992	1,171	1,114	1,267	12,324	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	
Wholesale and retail trade	124,898	7,785,726	39,587	475,716	80,770	563,465	97,486	5,835,517	34,662	448,242	65,523	424,481		
Wholesale trade	23,662	2,171,393	4,207	65,233	14,332	215,972	16,203	1,354,331	3,483	59,448	13,308	182,279		
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	108,474	435	108,474	(*)	434	774	12,588		
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	150	117,359	(*)	150	2,036	5,220		
Furniture and home furnishings	(*)	(*)	(*)	(*)	(*)	(*)	1,564	74,324	(*)	8,431	(*)	21,869		
Other machinery, equipment, and supplies	1,779	189,139	1,436	2,395	19,385	19,385	983	236,380	285	6,024	606	11,410		
Groceries and related products	3,047	466,082	782	7,065	1,979	23,959	313	125,387	73	2,128	81	747		
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	6,743	11,729	623,499	2,410	3,956	8,496	114,579		
Other wholesale trade	17,285	1,315,364	3,132	46,595	8,743	162,666	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Retail trade	97,666	5,528,080	35,107	409,664	73,571	363,444	79,409	4,474,592	31,399	388,394	56,168	241,923		
Building materials, hardware, garden supply, and mobile home dealers	1,424	146,115	(*)	1,270	1,336	11,710	4,397	283,322	1,563	2,904	5,320	16,613		
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Retail nurseries and garden supply stores	(*)	(*)	(*)	(*)	(*)	(*)	1,368	61,718	(*)	(*)	(*)	2,372		
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Food stores	12,594	876,171	3,635	49,124	9,677	57,995	5,072	644,078	2,814	51,604	4,358	33,134		
Grocery stores	8,010	577,713	1,920	17,459	7,032	70,821	2,995	506,370	1,192	26,087	3,698	20,987		
Other food stores	4,584	298,458	1,715	3,665	2,645	24,174	2,077	137,708	1,822	23,517	1,650	12,137		
Automotive dealers and service stations	12,009	1,813,709	8,160	115,086	8,889	68,398	11,840	1,734,996	6,556	101,079	9,767	75,901		
New and used car dealers	458	132,448	226	13,262	563	2,553	1,128	133,929	94	6,048	319	2,673		
Used car dealers	2,117	70,689	(*)	(*)	(*)	487	1,281	211,903	(*)	(*)	(*)	385		
Gasoline service stations	6,485	1,302,823	5,519	5,519	5,645	50,166	8,208	69,627	(*)	8,022	7,359	64,455		
Other automotive dealers	2,949	307,749	1,862	2,890	5,678	14,110	1,911	124,890	873	1,547	2,011	14,462		

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

State and industry	New York—Continued					Ohio—Continued					Net income (less deficit)				
	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)	Number of businesses	Business receipts	Payroll	Depreciation	Net income (less deficit)
Wholesale and retail trade—Continued															
Retail trade—Continued															
Apparel and accessory stores	6,358	232,652	1,608	3,244	3,733	20,241	15,564	1,569	986	2,281	15,255	151,564	1,569	986	2,281
Furniture and home furnishings stores	5,986	301,133	1,671	3,233	3,978	29,793	183,226	1,520	2,066	2,996	25,012	183,226	1,520	2,066	2,996
Eating places	16,940	774,780	12,553	12,812	22,581	58,154	552,871	6,362	112,598	13,158	112,598	552,871	6,362	112,598	13,158
Drug stores and proprietary stores	18,127	1,188,822	12,275	12,839	1,684	8,116	127,709	2,384	2,339	3,158	15,967	127,709	2,384	2,339	3,158
Liquor stores	3,019	432,505	1,604	2,908	2,135	20,685	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	4,327	26,727	(*)	1,803	800	-2,301	31,708	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used clothing and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and service shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	9,939	87,353	(*)	3,186	475	13,942	104,232	(*)	4,569	851	(*)	104,232	(*)	4,569	851
Other retail trade	16,886	514,616	2,631	18,358	9,906	53,771	100,446	3,318	14,158	5,576	14,158	100,446	3,318	14,158	5,576
Wholesale and retail trade not allocable	3,570	86,253	(*)	2,342	867	4,049	1,874	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	35,060	690,679	5,475	15,142	24,130	161,439	39,209	4,447	16,033	11,888	16,033	472,378	4,447	16,033	11,888
Finance	1,793	47,605	(*)	862	667	11,430	1,130	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	1,424	32,499	(*)	835	388	13,159	902	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance	3,169	14,501	(*)	605	594	17,824	1,860	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	10,147	207,192	2,946	4,381	4,044	73,138	249,523	3,151	7,985	4,177	14,806	249,523	3,151	7,985	4,177
Real estate	23,140	436,082	2,140	31,006	19,419	76,871	26,219	1,290	3,482	7,676	8,032	219,705	1,290	3,482	7,676
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	19,226	322,486	979	14,004	9,886	65,768	23,272	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers except cemeteries	2,619	51,631	(*)	1,825	2,775	9,754	14,513	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	252,570	4,900,227	60,366	145,403	165,538	1,883,734	2,262,169	37,481	83,916	86,952	356,094	2,262,169	37,481	83,916	86,952
Hotels and other lodging places	5,248	125,102	1,767	4,595	13,179	314	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Motels, motor hotels, and tourist courts	1,388	42,141	(*)	1,344	6,111	2,063	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	3,860	82,961	(*)	3,251	7,068	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	34,399	390,104	9,056	20,420	14,167	112,106	32,294	1,990	66,704	19,534	66,704	342,666	1,990	66,704	19,534
Com-operated laundries and dry cleaning	2,211	25,132	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	3,785	40,071	(*)	1,820	2,941	7,311	33,310	(*)	7,820	1,842	(*)	33,310	(*)	7,820	1,842
Photographic studios, portrait	2,467	31,958	(*)	1,820	2,941	7,311	33,310	(*)	7,820	1,842	(*)	33,310	(*)	7,820	1,842
Beauty shops	12,127	137,101	4,500	8,500	2,900	14,288	16,076	5,056	50,554	4,645	(*)	16,076	5,056	50,554	4,645
Barbers	17,772	58,579	(*)	4,433	2,242	21,101	11,101	(*)	2,960	755	(*)	11,101	(*)	2,960	755
Other personal services	9,322	95,768	(*)	4,433	2,242	34,559	6,586	(*)	25,985	1,149	(*)	6,586	(*)	25,985	1,149
Business services	49,781	583,672	5,369	21,303	24,281	209,793	28,407	292,748	84,430	10,006	84,430	292,748	5,369	84,430	10,006
Advertising	2,151	57,966	(*)	1,599	6,444	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Secretarial and bookkeeping services	14,218	154,251	1,349	5,269	4,336	9,225	123,143	1,450	54,084	1,330	(*)	123,143	1,450	54,084	1,330
Management and public relations	29,851	346,650	2,307	12,956	15,231	110,718	13,447	1,976	17,512	7,443	(*)	13,447	1,976	17,512	7,443
Other business services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services	6,255	138,576	(*)	5,718	7,723	18,128	368,448	3,964	74,946	12,484	(*)	368,448	3,964	74,946	12,484
General automobile repair shops	4,123	112,243	(*)	3,586	4,365	10,914	235,922	3,603	73,795	5,383	(*)	235,922	3,603	73,795	5,383
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mechanical repair services	7,163	71,912	(*)	3,943	2,847	17,765	95,131	(*)	1,599	4,879	(*)	95,131	(*)	1,599	4,879
Amusement and recreation services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Including motion pictures	20,224	253,643	3,179	12,080	17,896	32,429	113,403	2,023	9,218	7,072	(*)	113,403	2,023	9,218	7,072
Products, orchestras, and entertainers	12,074	122,716	1,337	7,928	4,659	48,586	4,324	(*)	3,351	2,077	(*)	4,324	(*)	3,351	2,077
Other amusement and recreation services	8,150	130,927	1,842	4,152	13,237	-15,867	5,927	1,572	7,718	3,631	(*)	5,927	1,572	7,718	3,631
Medical and health services	49,309	2,062,464	18,859	32,839	54,419	955,948	17,364	7,566	37,529	16,486	(*)	17,364	7,566	37,529	16,486
Offices of physicians	18,820	981,496	9,097	15,684	23,921	553,774	7,199	3,334	10,930	15,486	(*)	553,774	3,334	10,930	15,486
Offices of dentists	10,660	581,011	7,372	9,079	17,647	261,340	3,241	2,101	2,329	2,448	(*)	261,340	2,101	2,329	2,448
Other medical and health services	18,829	499,957	2,390	8,076	12,851	141,134	145,063	1,821	16,621	4,959	(*)	145,063	1,821	16,621	4,959
Legal services	21,184	569,754	9,022	10,942	8,074	270,678	8,133	2,976	14,104	5,627	(*)	8,133	2,976	14,104	5,627
Educational services	9,464	47,669	(*)	5,806	3,025	16,407	36,791	(*)	2,001	1,179	(*)	36,791	(*)	2,001	1,179
Engineering and architectural services	7,309	204,534	2,308	5,172	5,790	50,414	1,178	(*)	5,626	2,642	(*)	1,178	(*)	5,626	2,642
Accounting, auditing, and bookkeeping services	15,826	258,493	4,480	10,219	6,601	126,262	66,231	1,576	9,303	1,630	(*)	66,231	1,576	9,303	1,630
Confidential agencies	3,804	114,765	1,814	2,424	2,169	60,314	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	12,022	143,727	2,666	7,795	4,412	65,888	6,414	(*)	4,962	1,051	(*)	6,414	(*)	4,962	1,051
Other services	26,404	194,304	2,201	11,272	6,636	69,890	4,492	(*)	1,437	(*)	(*)	4,492	(*)	1,437	(*)
Nature of business not allocable	2,552	33,794	(*)	(*)	(*)	5,406	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Figures at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of businesses	Business receipts	Pennsylvania			Tennessee			Net income (less deficit)	Number of businesses	Amount
			Payroll	Depreciation	Amount	Payroll	Depreciation	Amount			
All industries	415,954	16,999,909	148,387	298,193	598,547	253,456	2,287,717	110,310	645,358	188,553	707,707
All nonfarm industries	360,197	15,534,317	120,223	245,840	429,921	137,075	2,213,650	53,643	586,168	82,513	905,592
Agriculture, forestry and fishing	62,754	1,581,649	31,104	58,958	173,576	117,948	93,020	57,206	61,147	87,153	130,345
Farms	55,757	1,465,592	29,164	52,353	168,626	116,381	74,067	59,192	59,192	86,040	124,788
Field crop	7,568	45,997	4,315	6,986	7,810	50,535	13,067	25,819	32,735	35,511	37,940
Fruit, tree nut, and vegetable	4,849	148,731	3,458	4,809	13,301	17,787	13,067	25,819	32,735	35,511	37,940
Livestock	37,748	1,160,657	17,958	36,099	137,888	57,163	85,992	30,193	24,624	44,560	61,068
Animal specialty	385	2,570	881	375	739	1,489	2,568	2,006	1,376	1,229	1,487
Other	5,207	106,637	2,937	4,064	6,868	6,377	6,318	386	1,376	3,923	4,356
Animal services, except veterinary	2,655	19,638	(*)	1,804	2,069	(*)	1,712	(*)	(*)	(*)	(*)
Landscape and horticultural services	3,629	35,668	(*)	(*)	(*)	(*)	9,176	(*)	(*)	(*)	(*)
Other agricultural services, forestry and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	2,319	132,770	1,147	1,750	11,522	507	16,928	(*)	(*)	481	6,645
Oil and gas extraction	2,238	43,019	(*)	1,680	4,993	248	6,438	(*)	(*)	223	1,278
Other mining	81	89,751	(*)	70	6,529	(*)	12,490	(*)	(*)	(*)	388
Construction	41,840	1,827,622	21,665	31,402	67,200	18,128	231,053	7,077	94,514	11,096	25,833
General contractors and operative builders	6,262	536,681	6,232	6,434	17,485	6,232	32,197	1,419	30,052	2,014	6,914
Special trade contractors	31,705	1,223,449	14,406	25,968	48,971	15,046	180,741	5,143	60,394	8,259	16,089
Electrical, plumbing, and air conditioning	4,230	290,081	3,062	3,650	9,204	2,921	29,721	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	5,965	170,480	2,612	3,119	5,936	2,198	27,241	(*)	(*)	(*)	(*)
Electrical work	3,711	151,605	(*)	3,029	3,330	(*)	21,455	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	2,974	49,201	(*)	(*)	(*)	9,500
Carpentering and flooring	7,913	135,799	(*)	5,512	3,653	3,924	23,218	(*)	(*)	(*)	12,242
Miscellaneous special trade contractors	8,990	401,409	4,857	7,655	28,935	3,831	51,556	1,896	30,442	2,889	18,198
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	1,506	(*)	(*)	(*)	(*)	9,124
Manufacturing	12,463	574,492	4,813	11,206	20,687	2,896	67,724	1,068	23,116	1,525	6,157
Lumber and wood products, except furniture	2,183	108,827	995	2,183	5,932	(*)	12,807	(*)	(*)	(*)	(*)
Furniture, publishing, and allied industries	1,692	38,257	(*)	(*)	(*)	(*)	9,379	(*)	(*)	(*)	(*)
Machinery, except electrical	1,220	14,406	(*)	1,220	1,360	(*)	11,271	(*)	(*)	(*)	(*)
Other manufacturing industries	7,368	378,962	3,194	6,136	11,695	(*)	34,267	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	17,214	570,302	6,125	15,052	65,247	5,369	64,145	1,983	20,054	4,143	21,997
Local and interurban passenger transit	2,212	39,278	(*)	(*)	(*)	(*)	7,209	(*)	(*)	(*)	(*)
Trucking and warehousing	14,008	461,986	3,806	12,382	58,055	4,083	50,812	1,619	28,867	3,406	20,589
Other transportation	405	50,225	158	399	1,436	(*)	3,378	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	111,239	9,050,527	42,570	863,809	119,159	48,270	886,601	23,766	270,237	27,971	40,967
Wholesale trade	18,138	1,764,879	3,741	10,568	18,431	5,489	167,173	2,848	33,331	3,767	7,929
Motor vehicles and automotive equipment	698	140,648	439	698	1,510	(*)	9,904	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food and kindred products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	1,055	145,596	504	771	1,498	(*)	18,750	917	6,659	607	813
Groceries and related products	1,832	341,756	726	1,529	2,520	1,427	193,034	377	2,574	873	1,701
Farm product raw materials	1,271	124,224	(*)	1,271	358	878	2,777	1,196	1,597	1,928	4,376
Other wholesale trade	13,305	886,362	1,798	6,598	9,913	2,482	110,343	20,538	235,152	23,275	32,621
Retail trade	92,563	7,285,370	38,829	584,522	100,352	38,075	521,162	20,538	235,152	23,275	32,621
Building materials, hardware, garden supply and mobile home dealers	4,184	331,872	3,013	3,169	5,929	1,549	28,482	801	15,611	1,440	3,005
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	907	(*)	419	12,499	907	1,908
Furniture stores	1,261	109,551	603	1,033	1,546	(*)	1,570	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	1,560	118,952	646	1,132	2,746	(*)	8,992	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	965	(*)	651	10,016	611	1,377
Food stores	10,514	1,568,015	4,309	9,217	16,856	5,757	71,277	2,632	23,618	3,967	5,576
Grocery stores	6,189	1,130,621	2,524	5,383	9,933	5,447	36,440	1,322	29,818	3,057	4,942
Other food stores	4,325	437,394	1,785	3,834	7,665	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	13,962	2,151,249	8,551	125,196	21,094	5,548	788,875	4,027	40,370	4,174	9,911
New and used car dealers	2,313	522,089	1,229	38,054	5,062	4,781	14,669	58	3,340	1,468	3,379
Used car dealers	1,600	1,160,700	(*)	(*)	(*)	1,411	122,903	(*)	(*)	(*)	1,118
Used truck and other vehicle dealers	7,798	1,260,707	5,828	6,399	11,026	2,350	23,848	1,922	22,247	2,202	2,888
Other automotive dealers	2,164	224,109	1,107	1,819	4,014	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Footnotes at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and Industry	Number of businesses	Business receipts			Payroll			Depreciation			Net income (less deficit)			All Others			Net income (less deficit)		
		Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount
Texas																			
All industries	769 102	26 443 425	325 230	2 742 105	511 677	1 169 616	2 742 105	511 677	1 169 616	2 742 105	511 677	1 169 616	2 742 105	511 677	1 169 616	2 742 105	511 677	1 169 616	2 742 105
All nonfarm industries	532 852	22 069 970	200 560	2 424 967	323 896	652 293	2 424 967	323 896	652 293	2 424 967	323 896	652 293	2 424 967	323 896	652 293	2 424 967	323 896	652 293	2 424 967
Agriculture, forestry, and fishing	251 270	4 808 772	132 783	398 828	198 253	544 288	398 828	198 253	544 288	398 828	198 253	544 288	398 828	198 253	544 288	398 828	198 253	544 288	398 828
Farms	236 269	4 379 455	124 870	317 138	187 781	517 325	317 138	187 781	517 325	317 138	187 781	517 325	317 138	187 781	517 325	317 138	187 781	517 325	317 138
Field crop	68 730	2 002 282	33 526	164 537	52 820	257 322	164 537	52 820	257 322	164 537	52 820	257 322	164 537	52 820	257 322	164 537	52 820	257 322	164 537
Forest and wood products	8 466	102 393	4 157	18 599	7 109	7 915	18 599	7 109	7 915	18 599	7 109	7 915	18 599	7 109	7 915	18 599	7 109	7 915	18 599
Fishing	133 892	2 149 115	79 625	125 131	107 219	232 748	125 131	107 219	232 748	125 131	107 219	232 748	125 131	107 219	232 748	125 131	107 219	232 748	125 131
Livestock	4 808	10 885	2 959	1 912	4 677	4 677	1 912	4 677	4 677	1 912	4 677	4 677	1 912	4 677	4 677	1 912	4 677	4 677	1 912
Other	20 354	108 770	4 403	6 659	16 342	14 663	6 659	16 342	14 663	6 659	16 342	14 663	6 659	16 342	14 663	6 659	16 342	14 663	6 659
Animal services, except veterinary	3 585	17 377	(*)	(*)	2 053	2 970	(*)	2 053	2 970	(*)	2 053	2 970	(*)	2 053	2 970	(*)	2 053	2 970	(*)
Landscape and horticultural services	143 128	3 261	44 141	8 085	3 409	8 085	44 141	3 409	8 085	44 141	3 409	8 085	44 141	3 409	8 085	44 141	3 409	8 085	44 141
Other agricultural services, forestry, and fishing	6 573	274 812	3 854	38 408	5 010	15 908	38 408	5 010	15 908	38 408	5 010	15 908	38 408	5 010	15 908	38 408	5 010	15 908	38 408
Mining	14 686	1 348 286	2 791	120 995	10 195	70 749	120 995	10 195	70 749	120 995	10 195	70 749	120 995	10 195	70 749	120 995	10 195	70 749	120 995
Oil and gas extraction	14 672	1 348 285	2 790	120 991	10 183	70 729	120 991	10 183	70 729	120 991	10 183	70 729	120 991	10 183	70 729	120 991	10 183	70 729	120 991
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	64 810	2 680 758	35 007	504 022	36 724	73 592	504 022	36 724	73 592	504 022	36 724	73 592	504 022	36 724	73 592	504 022	36 724	73 592	504 022
General contractors and operative builders	9 491	1 132 894	5 421	139 225	7 300	17 853	139 225	7 300	17 853	139 225	7 300	17 853	139 225	7 300	17 853	139 225	7 300	17 853	139 225
Special trade contractors	52 440	1 510 736	28 848	354 115	28 343	54 937	354 115	28 343	54 937	354 115	28 343	54 937	354 115	28 343	54 937	354 115	28 343	54 937	354 115
Plumbing, heating, and air conditioning	4 782	3 006	3 006	6 000	3 006	6 000	3 006	3 006	6 000	3 006	3 006	6 000	3 006	3 006	6 000	3 006	3 006	6 000	3 006
Painting, paper hanging, and decorating	10 344	1 318 111	2 396	13 111	7 845	13 111	13 111	7 845	13 111	13 111	7 845	13 111	13 111	7 845	13 111	13 111	7 845	13 111	13 111
Electrical work	2 070	207 010	2 396	54 101	2 058	6 540	54 101	2 058	6 540	54 101	2 058	6 540	54 101	2 058	6 540	54 101	2 058	6 540	54 101
Masonry, stonework, tile setting, and plastering	4 266	159 298	2 591	40 324	2 133	3 623	40 324	2 133	3 623	40 324	2 133	3 623	40 324	2 133	3 623	40 324	2 133	3 623	40 324
Carpentering and flooring	12 888	130 614	5 905	27 203	4 306	10 806	27 203	4 306	10 806	27 203	4 306	10 806	27 203	4 306	10 806	27 203	4 306	10 806	27 203
Miscellaneous special trade contractors	17 886	560 693	9 010	131 810	10 511	20 025	131 810	10 511	20 025	131 810	10 511	20 025	131 810	10 511	20 025	131 810	10 511	20 025	131 810
Contractors not allocable	2 879	37 128	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	10 204	623 728	6 074	115 049	8 799	22 453	115 049	8 799	22 453	115 049	8 799	22 453	115 049	8 799	22 453	115 049	8 799	22 453	115 049
Lumber and wood products, except furniture	2 281	57 864	1 521	7 056	1 634	4 718	7 056	1 634	4 718	7 056	1 634	4 718	7 056	1 634	4 718	7 056	1 634	4 718	7 056
Food and kindred products, except meat products	1 991	104 734	(*)	(*)	1 971	4 572	(*)	1 971	4 572	(*)	1 971	4 572	(*)	1 971	4 572	(*)	1 971	4 572	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	4 908	429 529	3 164	75 527	4 250	11 779	75 527	4 250	11 779	75 527	4 250	11 779	75 527	4 250	11 779	75 527	4 250	11 779	75 527
Transportation, communication, electric, gas, and sanitary services	22 574	791 332	8 779	128 921	16 326	79 388	128 921	16 326	79 388	128 921	16 326	79 388	128 921	16 326	79 388	128 921	16 326	79 388	128 921
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	17 714	702 372	8 410	121 873	14 394	73 989	121 873	14 394	73 989	121 873	14 394	73 989	121 873	14 394	73 989	121 873	14 394	73 989	121 873
Other transportation	1 395	51 616	347	3 618	614	3 271	3 618	614	3 271	3 618	614	3 271	3 618	614	3 271	3 618	614	3 271	3 618
Communication, electric, gas, and sanitary services	620	13 944	(*)	(*)	300	719	(*)	300	719	(*)	300	719	(*)	300	719	(*)	300	719	(*)
Wholesale and retail trade	148 238	11 289 023	61 069	750 412	95 001	144 195	750 412	95 001	144 195	750 412	95 001	144 195	750 412	95 001	144 195	750 412	95 001	144 195	750 412
Wholesale trade	19 064	2 830 927	7 832	117 354	12 911	36 222	117 354	12 911	36 222	117 354	12 911	36 222	117 354	12 911	36 222	117 354	12 911	36 222	117 354
Motor vehicles and automotive equipment	1 464	133 024	(*)	(*)	612	1 112	(*)	612	1 112	(*)	612	1 112	(*)	612	1 112	(*)	612	1 112	(*)
Lumber and construction materials	300	51 146	276	6 445	290	1 720	6 445	290	1 720	6 445	290	1 720	6 445	290	1 720	6 445	290	1 720	6 445
Farm machinery and equipment	591	116 964	363	9 899	580	8 757	9 899	580	8 757	9 899	580	8 757	9 899	580	8 757	9 899	580	8 757	9 899
Other machinery, equipment and supplies	2 089	246 544	1 021	16 135	1 746	3 316	16 135	1 746	3 316	16 135	1 746	3 316	16 135	1 746	3 316	16 135	1 746	3 316	16 135
Groceries and related products	1 000	535 563	610	5 491	374	2 806	5 491	374	2 806	5 491	374	2 806	5 491	374	2 806	5 491	374	2 806	5 491
Other retail trade	824	1 267 256	4 867	48 706	8 493	20 312	48 706	8 493	20 312	48 706	8 493	20 312	48 706	8 493	20 312	48 706	8 493	20 312	48 706
Other wholesale trade	12 510	1 267 256	4 867	48 706	8 493	20 312	48 706	8 493	20 312	48 706	8 493	20 312	48 706	8 493	20 312	48 706	8 493	20 312	48 706
Retail trade	124 554	8 374 015	52 376	633 002	69 549	104 372	633 002	69 549	104 372	633 002	69 549	104 372	633 002	69 549	104 372	633 002	69 549	104 372	633 002
Building materials, hardware, garden, and nursery supplies	2 387	291 640	1 452	23 874	1 912	6 584	23 874	1 912	6 584	23 874	1 912	6 584	23 874	1 912	6 584	23 874	1 912	6 584	23 874
Building materials and supply stores	968	167 755	(*)	20 984	958	5 107	20 984	958	5 107	20 984	958	5 107	20 984	958	5 107	20 984	958	5 107	20 984
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	1 016	96 130	(*)	(*)	789	1 176	(*)	789	1 176	(*)	789	1 176	(*)	789	1 176	(*)	789	1 176	(*)
General merchandise stores	982	98 137	753	6 384	642	4 419	6 384	642	4 419	6 384	642	4 419	6 384	642	4 419	6 384	642	4 419	6 384
Food stores	7 996	1 408 311	5 688	74 448	6 322	13 994	74 448	6 322	13 994	74 448	6 322	13 994	74 448	6 322	13 994	74 448	6 322	13 994	74 448
Grocery stores	6 063	1 210 750	4 265	57 841	4 958	42 774	57 841	4 958	42 774	57 841	4 958	42 774	57 841	4 958	42 774	57 841	4 958	42 774	57 841
Other food stores	1 933	197 561	1 423	16 407	1 364	3 725	16 407	1 364	3 725	16 407	1 364								

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of businesses	Business receipts		Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts		Payroll		Depreciation		Net income (less deficit)
		Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses			Amount	Number of businesses	Amount	Number of businesses			
Texas—Continued																
Wholesale and retail trade—Continued																
Retail trade—Continued																
Apparel and accessory stores	3,314	247,628	2,662	17,374	3,055	3,665	33,191	22,248	1,612,325	13,848	160,389	16,436	152,523			
Furniture and home furnishings stores	485,527	6,178	3,546	17,582	4,847	4,414	37,980	44,142	2,776,080	21,985	237,960	40,913	224,242			
Eating places	11,969	82,581	7,079	115,395	8,649	18,119	38,487	73,385	2,150,301	51,965	758,999	102,716	43,943			
Drinking places	5,429	141,715	2,173	13,826	2,497	2,098	13,899	34,241	1,611,439	22,518	26,514	43,669	22,964			
Drug stores and proprietary stores	1,890	254,554	1,580	27,156	1,570	5,215	17,618	7,052	909,503	5,413	99,380	5,235	89,333			
Liquor stores	1,359	159,532	508	4,082	(*)	(*)	9,078	9,352	1,194,576	7,234	38,462	7,800	66,858			
Seed merchandise stores	1,628	11,016	(*)	(*)	(*)	3,055	(*)	3,322	21,686	5,711	34,118	13,396	19,775			
Sporting goods and bicycle shops	1,000	1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Gift, novelty, and souvenir shops	2,700	83,085	1,365	7,554	2,245	3,109	2,732	15,866	402,185	5,038	52,160	10,364	24,819			
Direct selling organizations	36,470	348,373	(*)	8,745	3,767	29,230	29,230	179,830	91,941	11,003	9,003	13,626	50,596			
Other retail trade	13,767	567,105	6,032	44,655	8,703	10,723	56,995	84,585	2,897,386	32,297	249,019	67,709	237,843			
Wholesale and retail trade not allocable	4,620	84,081	861	7,356	2,341	3,661	3,320	33,512	1,075,324	6,693	45,933	16,526	29,270			
Finance, insurance, and real estate	59,777	1,027,597	12,169	63,156	32,339	67,171	219,313	282,585	4,525,456	42,581	227,573	135,159	190,194			
Finance	3,571	64,958	220	3,689	2,438	3,323	36,339	6,116	172,766	1,073	8,441	3,820	3,413			
Insurance, commodity brokers, and services	3,070	3,070	85	2,937	2,937	3,396	3,396	3,396	3,396	279	4,807	3,104	2,719			
Other finance	1,271	8,289	(*)	(*)	(*)	2,331	(*)	3,975	1,748,205	20,440	120,950	45,009	32,779			
Insurance agents, brokers, and service	15,670	341,456	4,841	44,592	9,320	10,699	120,448	89,803	1,748,205	20,440	120,950	45,009	32,779			
Real estate	40,536	641,783	7,108	34,777	20,581	53,895	62,266	196,666	2,604,485	21,168	98,182	86,330	154,002			
Operators and lessors of buildings	13,540	13,540	(*)	(*)	(*)	1,046	(*)	3,322	21,686	5,711	34,118	13,396	19,775			
Real estate agents, brokers, and managers	4,328	6,309	3,311	3,311	2,732	3,396	3,396	3,396	3,396	4,810	4,810	5,241	5,241			
Subdividers and developers, except cemeteries	30,224	348,373	3,534	17,506	14,006	16,994	88,027	142,302	722,980	12,907	47,811	58,559	52,334			
Other real estate	1,213	67,891	377	2,568	1,443	8,71	7,740	4,077	272,029	1,533	20,165	5,372	10,012			
Subdividers and developers, except cemeteries	2,809	44,060	(*)	1,563	1,563	2,329	7,977	8,394	280,949	2,500	20,165	5,372	10,012			
Services	196,387	3,851,878	65,673	631,092	123,430	167,236	1,231,129	1,165,068	20,335,534	340,055	2,937,848	739,660	954,535			
Hotels and other lodging places	3,398	148,034	2,988	29,809	3,397	14,358	5,902	39,256	1,051,042	19,352	181,874	37,005	164,162			
Motels, motor hotels, and tourist courts	133,732	2,937	2,163	26,592	2,937	12,946	5,902	39,256	1,051,042	19,352	181,874	37,005	164,162			
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Personal services	40,467	436,791	13,170	86,264	25,016	30,954	81,052	279,869	2,794,669	77,038	558,469	163,623	137,447			
Con-operated laundries and dry cleaning	4,015	101,434	2,403	14,292	3,537	16,551	11,653	12,009	219,439	7,364	25,449	10,105	19,996			
Other laundry, cleaning, and garment services	4,317	60,414	2,870	17,658	(*)	(*)	5,142	20,049	518,567	13,778	162,406	16,609	28,881			
Photographic studios, portrait	2,170	20,616	1,272	4,629	1,540	5,797	3,276	13,073	192,023	4,098	14,376	11,662	11,725			
Beauty shops	18,117	180,620	6,272	48,229	12,540	5,797	35,522	40,472	1,041,561	30,040	280,157	71,429	35,164			
Barber shops	5,578	30,967	3,062	4,629	(*)	(*)	18,940	40,372	31,907	6,117	20,247	35,154	24,609			
Other personal services	6,320	43,640	(*)	(*)	3,896	3,152	6,719	70,417	505,312	11,981	48,790	33,571	25,149			
Business services	35,209	437,426	7,775	85,796	16,773	27,583	121,771	192,546	2,121,314	38,528	262,081	92,919	138,983			
Advertising	1,788	82,264	2,649	35,933	(*)	(*)	2,442	34,676	265,834	11,599	11,599	15,521	14,778			
Services to buildings	5,788	82,264	2,649	35,933	(*)	(*)	2,442	34,676	265,834	11,599	11,599	15,521	14,778			
Management and public relations	6,004	74,876	544	5,445	3,633	2,737	23,358	50,134	522,734	6,136	32,515	22,282	19,943			
Other business services	22,763	330,713	4,471	42,889	11,178	23,382	69,446	99,686	1,187,582	19,596	159,833	52,093	105,453			
Automobile repair and services	18,643	532,383	9,651	102,588	12,988	19,637	71,858	75,529	2,386,434	31,316	397,013	59,126	83,862			
Automobile repair	15,932	475,872	8,713	95,896	12,988	19,637	71,858	75,529	2,386,434	31,316	397,013	59,126	83,862			
General automobile repair shops	11,568	287,519	5,878	48,774	8,106	8,048	31,029	39,384	1,322,641	18,775	204,333	30,694	35,432			
Other automobile repair	3,864	186,353	2,435	47,116	2,613	4,814	28,531	23,868	845,595	11,600	167,676	18,345	22,469			
Automobile parking and other services	3,211	58,511	1,338	6,568	2,269	6,775	12,298	12,280	218,198	2,911	25,004	10,087	25,922			
Miscellaneous repair services	19,863	298,285	7,392	35,006	13,383	11,163	70,419	102,857	1,496,493	24,782	196,675	70,107	59,545			
Amusement and recreation services	11,439	112,974	2,198	15,475	6,678	9,841	1,672	102,333	1,241,368	21,354	135,572	63,789	91,903			
Productions, motion pictures, and entertainers	5,018	30,725	(*)	(*)	3,085	1,286	12,633	36,163	380,939	4,755	46,706	26,623	15,371			
Other amusement and recreation services	6,421	82,249	1,075	14,523	3,593	8,545	—	10,361	860,429	16,599	88,866	37,166	76,532			
Medical and health services	22,618	1,189,376	12,334	177,852	16,531	31,837	602,312	135,586	3,966,761	68,071	832,819	43,763	169,888			
Offices of physicians	9,565	635,406	5,921	75,477	8,218	13,406	363,213	55,921	3,066,761	32,387	373,134	88,829	169,888			
Offices of dentists	3,281	328,121	3,957	47,303	4,229	11,512	15,988	27,610	1,744,844	22,513	277,716	24,816	54,988			
Other medical and health services	7,923	225,849	2,456	55,072	4,084	6,919	85,767	52,055	1,157,128	13,771	181,969	24,118	48,083			
Legal services	10,514	292,221	3,625	30,321	6,891	7,577	132,385	51,164	1,532,276	26,773	186,957	36,273	76,946			
Educational services	10,130	73,850	2,217	19,188	7,231	5,997	17,303	64,269	266,609	8,413	37,575	37,438	18,295			
Engineering and architectural services	4,311	96,584	1,748	28,940	2,231	2,336	34,139	2								

Table 1.5—Receipts and Net Income, by State and Selected Industries
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹					Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
United States, Total ²																		
All industries	10,881,989	338,221,398	7,297,591	15,815,144	33,064,066	4,256,781	7,385,633	44,611,260	7,385,633	57,272,242	0.5	0.7	1.3	1.2	0.7	1.6		
All nonfarm industries	7,759,576	273,954,741	4,786,208	7,658,143	26,018,942	2,524,691	5,734,192	38,636,453	5,734,192	45,824,890	0.1	0.6	1.1	1.2	0.6	1.6		
Agriculture, forestry, and fishing	3,367,244	69,289,670	2,880,025	8,155,211	4,688,018	1,810,305	1,799,865	5,587,213	1,799,865	12,555,439	1.6	2.1	2.2	3.9	2.3	2.5		
Farms	3,122,393	65,266,657	2,511,383	7,857,001	4,045,124	1,731,690	1,651,641	4,974,807	1,651,641	11,647,352	1.7	2.2	2.3	3.9	2.4	2.8		
Field crop	1,334,421	28,609,120	1,030,277	3,322,948	1,756,597	722,187	930,395	2,740,523	930,395	7,240,523	2.6	3.2	3.4	6.0	3.1	3.7		
Livestock	1,359,779	31,105,481	1,162,143	3,472,951	1,863,255	834,653	573,267	3,468,017	573,267	9,399,830	2.6	3.2	3.4	6.0	3.1	3.3		
Other	428,193	5,512,056	316,963	651,102	175,070	920,377	147,979	—152,532	147,979	938,812	4.3	8.5	8.6	10.4	6.3	6.6		
Other agriculture, forestry, and fishing	244,851	4,023,013	177,642	298,210	642,892	78,415	148,024	612,006	148,024	908,087	3.4	5.6	5.2	9.7	5.3	6.9		
Mining	55,600	3,530,555	40,872	222,826	307,338	12,762	283,033	283,033	38,289	654,627	5.1	4.6	6.1	13.2	4.4	5.5		
Construction	892,244	31,012,890	566,053	1,098,405	5,670,784	385,090	758,346	4,398,096	758,346	4,898,875	1.6	2.4	3.9	3.6	2.2	5.9		
General building contractors and operative builders	138,605	10,383,165	98,648	173,760	1,518,673	75,500	849,679	1,102,219	1,102,219	1,052,554	4.0	4.3	5.6	7.2	4.8	9.3		
Special trade contractors	662,455	17,712,619	421,373	690,289	3,565,653	276,987	3,197,664	588,470	588,470	3,439,181	4.9	4.7	4.7	4.7	7.6	15.2		
Other construction	71,184	2,916,906	45,032	234,356	341,653	33,003	341,653	59,657	341,653	406,740	5.9	7.8	11.1	11.1	7.6	15.2		
Manufacturing	22,164	8,678,677	170,992	422,055	1,647,432	99,418	1,040,261	1,040,261	153,790	1,254,477	3.4	4.5	5.6	6.0	4.5	8.4		
Transportation, communication, electric, gas, and sanitary services	355,255	10,008,997	258,872	1,017,562	1,288,585	111,346	1,200,000	1,200,000	288,350	1,588,441	2.6	3.5	4.3	4.5	3.8	7.3		
Trucking and warehousing	254,162	8,113,509	195,480	887,286	1,026,361	87,608	987,269	1,026,361	190,684	1,220,500	3.2	4.0	4.8	7.3	4.6	8.8		
Other	101,093	1,895,488	64,392	130,296	262,204	23,738	262,204	293,331	75,456	367,941	4.7	7.5	8.0	14.3	7.6	11.5		
Wholesale and retail trade	2,163,218	148,327,660	1,320,030	1,946,570	10,603,690	675,459	9,699,533	9,699,533	1,486,025	11,653,850	0.9	1.1	1.7	1.8	1.3	2.8		
Wholesale trade	336,266	33,339,345	193,116	391,551	1,328,085	83,908	2,860,672	2,860,672	262,656	3,126,005	2.5	2.2	4.3	4.2	2.9	7.3		
Retail trade	1,765,314	112,452,895	1,089,309	1,505,378	9,135,842	764,530	6,724,552	6,724,552	1,166,393	8,174,192	1.0	1.3	1.9	1.9	1.6	3.3		
Food stores	217,365	21,632,420	140,230	221,650	1,241,842	92,713	981,889	1,400,227	1,241,842	1,257,744	3.5	3.2	4.6	5.6	3.5	10.9		
Automotive dealers and service stations	252,884	37,496,054	196,454	203,531	1,045,416	188,416	1,052,745	1,052,745	181,711	1,361,817	2.9	3.6	4.4	5.6	4.2	8.9		
Eating and drinking places	405,669	2,255,985	109,175	33,830	31,915	25,891	223,932	223,932	360,257	360,257	2.9	6.7	8.6	26.1	7.1	6.2		
Direct selling organizations	661,807	35,563,756	451,564	572,275	2,859,176	286,966	2,800,039	2,800,039	422,372	3,432,156	1.8	2.4	3.3	3.4	2.7	5.1		
Other retail trade	91,536	2,535,420	45,005	45,641	139,769	17,021	274,309	274,309	56,376	354,653	5.2	7.8	12.3	15.4	8.6	12.1		
Wholesale and retail trade not allocable	743,906	12,137,847	358,571	539,239	667,597	107,003	3,761,853	3,761,853	537,374	4,484,192	1.6	2.7	4.5	5.6	2.4	4.3		
Finance, insurance, and real estate	743,906	12,137,847	358,571	539,239	667,597	107,003	3,761,853	3,761,853	537,374	4,484,192	1.6	2.7	4.5	5.6	2.4	4.3		
Finance	24,932	783,704	12,845	26,155	33,657	3,446	158,693	158,693	17,670	234,296	8.8	11.0	44.9	28.9	16.4	11.3		
Insurance agents, brokers, and service	218,125	4,364,486	108,635	82,766	357,932	52,399	1,814,421	1,814,421	173,465	1,994,920	2.3	3.5	6.7	8.1	3.3	11.2		
Real estate	500,789	6,969,657	238,031	430,318	276,446	51,158	1,786,739	1,786,739	340,339	2,344,376	2.2	3.5	4.6	4.6	3.2	5.0		
Services	3,034,056	55,987,019	1,876,478	2,406,877	6,172,027	852,341	16,385,362	16,385,362	2,334,060	20,125,783	0.7	1.3	2.0	2.4	1.1	2.9		
Hotels and other lodging places	60,724	2,268,680	73,478	313,520	279,480	38,982	40,307	40,307	40,307	266,990	5.9	7.4	7.2	7.2	9.4	9.7		
Personal services	605,236	6,876,377	306,325	325,124	1,317,038	131,754	1,656,400	1,656,400	520,384	2,176,784	2.0	3.6	4.2	4.2	3.2	8.4		
Business services	185,154	6,153,234	156,154	106,554	317,038	106,554	2,078,786	2,078,786	434,038	2,362,936	2.0	3.6	3.9	10.4	3.1	7.2		
Amusement and recreation services except motion pictures	15,678	6,115,625	146,037	223,939	1,032,094	73,319	746,139	746,139	143,072	872,556	3.6	5.3	5.7	7.8	5.3	11.6		
Motion pictures	233,296	2,640,836	144,780	206,586	292,001	41,709	181,112	181,112	137,353	572,895	3.1	7.9	5.6	12.3	5.9	5.9		
Medical and health services	922,203	17,511,000	267,111	465,327	3,392,352	184,636	8,746,639	8,746,639	351,726	8,945,202	2.0	1.9	3.1	3.2	1.7	8.8		
Offices of physicians	154,455	8,721,688	122,716	194,121	1,016,459	84,658	4,974,652	4,974,652	136,237	5,026,426	2.6	2.3	3.5	3.5	3.9	11.5		
Offices of dentists	82,735	5,163,334	70,055	146,627	782,880	61,862	2,400,970	2,400,970	78,924	2,408,523	4.2	3.9	5.7	5.7	3.6	29.6		
Other medical services	155,018	3,626,178	74,400	124,589	593,013	38,116	1,371,007	1,371,007	136,565	1,410,253	3.8	5.1	7.8	8.9	4.6	15.0		
Legal services	150,951	4,461,120	107,440	39,508	556,639	69,505	2,218,915	2,218,915	135,759	2,300,549	3.4	4.5	7.1	6.3	4.2	14.2		
Other services	82,179	9,352,323	483,149	367,742	1,269,236	160,379	2,724,615	2,724,615	588,137	3,088,261	1.6	3.2	3.7	3.7	2.8	6.0		
Nature of business not allocable	18,804	238,083	5,886	3,579	16,117	3,057	44,269	44,269	13,834	57,158	10.6	19.9	23.9	42.9	18.2	27.3		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)						Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	(10)	(11)	(12)	(13)	(14)	(15)		
Alabama																	
All industries	147,129	4,931,205	97,234	206,469	68,133	526,935	500,547	92,310	890,169	5.5	8.0	10.9		94	8.3	11.5	
All nonfarm industries	100,633	4,433,153	58,214	133,762	42,226	478,823	470,360	77,494	816,274	5.3	8.3	13.2		98	8.3	15.4	
Agriculture, forestry, and fishing	48,710	604,716	40,734	78,889	26,626	55,032	-32,406	18,815	95,298	12.5	18.4	18.3		30.7	23.3	15.7	
Farms	46,496	598,052	39,020	74,707	25,907	47,112	-39,813	15,816	73,895	13.0	19.8	19.2		34.8	26.0	16.2	
Field crop	12,670	284,462	10,848	34,768	7,867	28,820	42,368	8,800	64,115	24.7	28.4	31.4		54.2	29.5	45.9	
Livestock	24,424	161,113	22,247	29,058	16,133	13,336	-64,184	5,017	8,475	18.1	19.3	18.1		20.4	40.5	48.5	
Other	9,402	52,477	5,925	10,861	1,907	4,956	-18,009	1,989	1,305	28.4	90.5	71.0		83.7	73.4	33.3	
Other agriculture, forestry and fishing	2,214	106,664	1,714	4,182	719	7,920	7,407	(*)	(*)	38.3	48.5	36.2		52.7	(*)	50.2	
Mining	249	26,307	127	1,153	(*)	(*)	-1,274	85	1,109	48.9	85.0	85.8		(*)	38.3	63.0	
Construction	14,656	878,485	8,038	38,359	10,097	139,071	68,854	12,297	77,755	15.8	17.7	33.8		20.8	18.4	48.9	
General building contractors and operative builders	1,582	199,763	781	2,000	1,279	39,716	13,883	1,170	20,772	41.0	36.0	39.1		37.1	39.8	61.9	
Special trade contractors	9,895	243,458	5,630	11,819	5,547	54,755	32,972	8,198	34,365	20.3	26.0	37.2		34.4	32.4	69.8	
Other construction	3,181	233,244	1,627	24,540	2,271	49,600	21,799	2,929	22,618	30.8	31.1	49.5		35.9	33.5	97.3	
Manufacturing	2,984	255,518	2,039	11,640	2,039	46,523	21,564	2,126	22,883	31.3	31.8	40.8		34.0	35.7	37.9	
Transportation, communication, electric, gas, and sanitary services	5,092	124,395	2,702	16,788	1,663	12,616	18,720	4,103	21,381	28.9	30.7	40.6		54.0	32.6	46.1	
Trucking and warehousing	4,253	109,535	2,190	15,564	(*)	(*)	14,496	3,677	16,577	30.4	34.1	43.5		(*)	36.1	56.1	
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	
Wholesale and retail trade	34,852	2,489,648	19,313	26,241	14,215	160,743	150,098	25,093	178,700	9.0	8.9	18.7		13.3	11.3	23.8	
Wholesale trade	5,441	392,832	2,016	4,260	1,153	20,955	38,000	4,892	42,921	23.0	13.8	23.6		25.4	22.5	43.8	
Retail trade	28,704	2,094,435	17,293	21,855	13,059	139,789	109,990	19,840	134,523	10.0	10.3	22.0		14.8	13.2	26.8	
Food stores	3,720	487,983	2,920	2,543	1,910	16,136	11,670	2,367	16,498	26.4	23.2	26.5		24.5	32.5	56.9	
Automotive dealers and service stations	6,136	779,178	4,760	64,974	4,281	64,974	30,524	4,573	34,475	20.4	17.2	27.4		23.6	23.4	49.9	
Eating and drinking places	2,333	90,505	(*)	(*)	(*)	(*)	5,858	(*)	(*)	37.6	46.6	(*)		(*)	(*)	82.2	
Direct selling organizations	6,014	27,821	(*)	(*)	(*)	(*)	5,618	4,670	6,293	25.3	38.4	(*)		(*)	50.6	58.0	
Other retail trade	10,301	698,948	7,687	12,721	5,193	40,157	56,320	6,613	67,140	16.0	16.8	35.1		26.0	20.7	40.9	
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	
Finance, insurance, and real estate	8,522	142,600	3,765	5,492	2,596	11,787	70,094	7,564	75,447	18.0	17.9	28.8		32.5	19.8	59.5	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	
Insurance agents, brokers, and service	4,151	93,913	2,245	2,248	1,748	9,857	48,676	3,953	52,363	25.9	22.5	37.3		36.1	24.1	98.7	
Real estate	4,073	42,299	1,520	3,244	(*)	(*)	15,818	3,314	18,468	26.5	31.1	37.4		(*)	34.2	66.5	
Services	31,553	607,268	20,506	29,882	10,806	98,700	203,983	24,728	225,348	10.2	13.3	23.0		25.1	10.9	34.0	
Hotels and other lodging places	9,404	97,627	6,389	6,015	3,790	13,971	25,620	7,888	31,158	20.5	26.6	49.2		36.5	27.9	61.3	
Business services	3,151	21,598	1,592	1,722	(*)	(*)	5,389	1,834	7,012	30.2	38.7	68.3		(*)	37.1	35.9	
Automotive repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	
Recreation and recreation services, except motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	
Medical and health services	4,483	272,803	3,245	9,852	2,497	49,156	126,235	3,933	128,576	23.3	21.9	43.9		43.7	14.8	94.9	
Offices of physicians	1,451	116,325	1,223	2,578	984	13,064	75,312	1,401	76,312	21.0	18.6	24.4		22.2	18.3	98.7	
Offices of dentists	1,671	76,158	1,757	889	757	10,872	36,729	1,657	38,729	30.7	29.3	39.1		30.5	28.9	(*)	
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	
Legal services	1,045	22,998	(*)	(*)	(*)	(*)	13,875	995	14,236	45.0	42.7	(*)		(*)	44.5	98.6	
Other services	8,477	82,524	5,415	3,615	(*)	(*)	30,297	7,070	31,242	20.8	29.9	35.9		(*)	32.8	79.9	
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)		
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Alaska														
All industries	24,583	847,707	18,722	54,245	7,301	102,432	68,044	12,973	130,248	4.6	5.4	7.3	8.2	5.2
All nonfarm industries	22,145	839,909	17,296	50,321	7,032	102,063	92,566	12,929	129,737	3.9	5.4	7.3	8.2	5.2
Agriculture, forestry, and fishing	7,310	89,956	6,154	14,002	2,038	11,567	1,712	2,882	14,016	11.9	15.4	14.6	27.1	18.7
Farms	1,438	7,798	1,426	3,324	269	369	-4,522	(*)	(*)	47.6	44.2	41.7	37.7	(*)
Forest crop	1,227	719	719	476	(*)	(*)	-575	(*)	(*)	89.5	50.0	72.7	(*)	34.6
Wildstock	1,115	1,459	1,459	476	(*)	(*)	-575	(*)	(*)	42.4	41.8	74.5	31.2	80.2
Other	206	2,580	298	1,868	49	51	-2,341	(*)	(*)	41.9	53.7	55.5	50.0	43.8
Other agriculture, forestry, and fishing	5,872	62,158	4,728	10,678	1,769	11,198	6,234	2,818	13,505	9.1	16.4	14.1	28.0	17.2
Mining	552	8,229	422	969	(*)	(*)	352	(*)	(*)	26.3	48.6	45.0	(*)	47.7
Construction	2,016	178,226	1,663	8,847	873	23,722	21,839	1,534	25,123	13.6	12.6	20.0	18.5	12.3
General building contractors and operative builders	447	81,516	376	2,417	170	6,777	5,395	306	6,590	25.9	19.4	57.4	30.8	20.6
Special trade contractors	1,188	67,091	1,006	2,899	575	12,139	11,104	919	12,157	18.7	17.6	17.6	20.8	24.7
Other construction	361	29,619	281	3,331	129	4,806	3,340	309	6,386	30.7	35.6	27.2	25.8	50.6
Manufacturing	414	11,366	354	912	61	2,966	1,048	148	2,362	28.2	34.7	20.4	53.8	40.5
Transportation, communication, electric, gas, and sanitary services	1,606	53,073	1,496	8,187	718	7,969	2,822	770	8,309	15.5	19.6	20.9	31.9	24.0
Trucking and warehousing	455	15,068	354	2,709	265	1,336	-480	274	1,203	27.8	19.5	20.5	23.7	27.8
Other	1,151	38,005	1,142	5,478	453	6,633	3,102	496	5,106	18.7	28.3	29.5	38.1	28.9
Wholesale and retail trade	4,806	387,781	3,192	8,842	1,804	32,213	25,064	2,756	32,473	8.3	9.3	14.5	12.9	10.8
Wholesale trade	680	51,801	436	1,491	131	4,818	380	5,317	5,317	20.3	26.5	31.3	27.2	24.8
Retail trade	4,008	312,112	2,706	6,162	1,671	30,589	19,714	2,309	26,600	8.3	10.1	15.8	13.5	11.9
Automotive dealers and service stations	1,249	135,765	1,165	3,765	369	7,520	5,735	2,077	7,260	35.9	28.6	47.1	31.6	11.9
Eating and drinking places	504	104,044	479	914	389	7,520	5,735	2,077	7,260	27.4	31.6	47.1	31.6	28.5
Direct selling organizations	480	53,567	431	1,383	370	12,231	5,646	401	6,070	21.1	24.1	26.4	27.7	23.3
Other retail trade	927	4,177	(*)	(*)	204	310	387	(*)	573	20.4	60.2	(*)	(*)	37.9
Wholesale and retail trade not allocable	1,782	109,545	1,294	2,114	586	6,062	8,913	1,001	11,707	14.3	16.4	20.7	20.9	18.2
Finance, insurance, and real estate	1,304	34,146	901	1,748	215	954	9,340	963	10,578	18.4	20.0	23.5	42.6	19.4
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,087	28,344	781	1,536	139	818	8,351	774	8,788	18.2	22.5	25.5	21.9	23.1
Services	6,567	124,930	4,540	12,538	1,495	22,718	26,085	3,772	37,145	8.1	11.9	17.0	20.0	9.8
Hotels and other lodging places	327	20,059	317	1,891	98	2,710	1,146	142	2,495	34.5	43.9	32.2	46.1	48.3
Personal services	540	4,782	321	1,008	(*)	1,478	388	(*)	810	21.8	43.9	39.1	(*)	48.3
Business services	1,477	24,752	1,037	4,734	274	6,343	1,120	590	3,949	21.2	31.9	39.1	57.5	18.5
Automobile repair and services	607	14,443	559	1,322	159	1,815	1,491	236	2,870	43.2	39.6	30.9	43.2	38.4
Amusement and recreation services, except motion pictures	864	6,278	674	2,111	(*)	(*)	-1,311	(*)	(*)	23.5	38.3	37.3	(*)	(*)
Medical and health services	264	21,182	190	461	146	3,462	11,553	256	11,557	20.5	19.2	23.4	28.9	18.6
Offices of physicians	176	14,258	138	290	94	2,387	8,161	168	8,165	26.7	24.7	28.9	38.9	24.1
Offices of dentists	52	6,022	43	154	51	1,071	2,830	52	2,830	32.0	32.5	43.5	43.0	27.4
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	155	7,911	135	244	112	1,925	3,509	134	3,513	40.0	34.2	42.9	42.7	32.3
Other services	2,333	25,513	1,307	1,767	410	5,227	8,337	1,756	9,684	13.0	16.7	22.7	35.8	18.8
Nature of business not allocable	(*)	—	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)	—

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)					Net income	Deficit
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Arizona																		
All industries	100,301	3,009,346	66,529	129,920	35,316	361,368	260,228	61,605	433,094	4.8	7.8	8.3	10.5	7.5	8.4			
All nonfarm industries	89,541	2,527,876	57,271	92,017	29,514	321,723	201,543	56,981	375,280	4.8	7.3	8.9	10.9	7.3	11.3			
Agriculture, forestry, and fishing	14,414	505,315	11,974	39,490	6,079	42,389	-4,935	6,340	81,348	16.6	26.7	22.3	33.7	27.7	15.8			
Farms	10,760	481,468	8,258	37,603	5,604	39,645	-1,315	4,644	57,814	20.7	28.0	23.4	36.0	29.3	17.1			
Field crop	4,646	310,909	3,853	23,719	3,509	31,643	30,714	4,021	42,773	37.9	40.8	35.9	34.7	40.8	32.4			
Livestock	3,653	100,890	3,396	12,475	2,445	14,818	-26,766	435	24,715	32.0	15.3	18.3	15.9	20.4	23.2			
Other	2,661	69,569	2,009	6,167	909	5,067	-5,263	688	12,566	30.3	62.4	28.7	18.7	54.4	56.1			
Other agriculture, forestry, and fishing	3,654	23,847	2,716	1,887	(*)	(*)	-3,620	(*)	(*)	25.9	23.8	30.6	(*)	(*)	36.4			
Mining	89	34,003	38	111	(*)	(*)	-1,254	(*)	(*)	46.5	89.1	34.7	(*)	(*)	11.7			
Construction	7,175	247,579	4,788	7,324	2,582	44,891	28,556	6,240	32,779	20.4	25.2	25.8	38.0	25.6	36.0			
General building contractors and operative builders	910	48,140	426	(*)	1,991	(*)	23,733	5,249	23,792	59.1	45.1	57.3	(*)	(*)	42.6			
Special trade contractors	5,647	178,868	3,744	5,166	1,828	41,043	23,733	5,249	23,792	23.7	32.4	32.7	41.5	30.3	96.7			
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Manufacturing	2,061	44,640	2,047	2,923	(*)	(*)	3,642	(*)	(*)	32.5	37.6	47.4	(*)	(*)	47.7			
Transportation, communication, electric, gas, and sanitary services	1,631	66,249	1,830	2,838	480	6,029	9,203	1,008	10,413	41.1	46.3	42.2	36.1	55.2	37.9			
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other	406	32,940	406	735	(*)	(*)	125	(*)	(*)	61.0	80.4	41.6	(*)	(*)	5.0			
Wholesale and retail trade	25,966	1,232,569	15,744	23,577	8,768	112,786	53,122	14,217	96,496	8.7	12.0	18.7	18.5	14.3	21.7			
Wholesale trade	4,846	198,768	2,374	4,887	601	6,305	15,402	3,097	22,128	23.4	18.9	49.1	24.3	29.5	42.5			
Retail trade	20,722	993,371	13,370	18,741	7,777	104,317	39,381	10,732	70,629	19.9	14.1	20.1	18.0	16.8	24.4			
Food stores	1,114	142,825	1,276	873	594	11,298	3,481	652	44,562	48.8	36.6	43.0	35.0	46.8	44.6			
Automotive dealers and service stations	2,666	238,744	1,735	5,387	2,666	20,402	5,422	872	11,818	34.7	31.4	43.5	37.7	39.7	59.4			
Eating and drinking places	2,896	28,556	(*)	1,735	(*)	48,553	14,371	2,219	19,413	28.6	27.4	44.3	30.7	30.7	73.3			
Direct selling organizations	6,808	25,556	(*)	(*)	(*)	(*)	-190	(*)	1,955	20.8	46.2	(*)	(*)	53.8	40.0			
Other retail trade	8,248	299,804	6,990	9,175	3,535	24,064	10,897	3,895	32,841	17.7	22.6	28.4	32.4	27.1	31.0			
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Finance, insurance, and real estate	7,662	77,775	3,584	5,003	1,291	4,051	15,855	4,923	26,975	18.0	22.2	22.7	55.1	24.7	31.5			
Finance	346	6,870	(*)	(*)	(*)	(*)	1,276	(*)	(*)	58.8	36.6	(*)	(*)	(*)	63.0			
Insurance agents, brokers, and service	6,524	60,538	2,892	4,623	986	3,192	7,822	4,124	17,671	19.9	26.8	24.1	67.8	31.2	34.8			
Real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Services	40,202	601,216	26,723	48,225	14,785	137,597	157,568	27,082	184,164	7.8	11.4	13.3	17.4	10.7	20.0			
Hotels and other lodging places	2,385	48,018	2,385	10,128	1,457	3,266	-6,244	(*)	(*)	33.7	34.7	35.6	34.8	(*)	51.5			
Personal services	5,381	64,099	3,368	4,372	2,176	11,614	17,995	4,510	19,506	24.6	33.6	50.0	49.2	33.7	87.6			
Business services	10,021	144,845	6,180	6,915	2,396	25,439	21,349	6,883	33,907	16.3	27.1	26.8	40.6	25.9	35.3			
Automobile repair and services	3,787	134,179	3,787	6,033	2,686	29,137	9,318	2,374	13,403	27.5	34.6	34.6	44.9	40.3	78.7			
Amusement and recreation services, except motion pictures	1,489	24,870	733	2,425	(*)	(*)	-1,499	(*)	(*)	40.3	56.6	55.2	(*)	(*)	40.7			
Medical and health services	4,067	169,487	2,561	7,240	2,279	26,987	73,219	3,147	74,845	21.3	19.7	28.8	25.7	18.8	46.8			
Offices of physicians	1,777	82,398	1,450	2,866	960	9,896	44,768	1,653	46,112	25.1	23.3	28.1	39.3	23.2	53.0			
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other medical services	1,803	(*)	(*)	(*)	(*)	(*)	8,143	(*)	(*)	42.8	(*)	(*)	(*)	(*)	76.7			
Legal services	1,149	50,175	1,037	2,796	937	6,010	20,812	1,147	20,824	41.9	44.7	73.0	59.2	34.3	70.7			
Other services	11,923	165,543	6,672	8,416	2,368	29,920	22,618	7,715	30,021	14.8	29.6	30.2	46.3	29.6	36.4			
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (deficit)	Net income		Number of businesses	Business receipts	Amount	Coefficient of variation (percent) ¹			Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		(7)	(8)				(9)	(10)	(11)		
Arkansas																	
All industries	157,698	4,482,903	109,046	278,128	85,432	433,444	452,453	100,823	826,951	5.5	5.9	9.5	9.5	8.3	10.5		
All nonfarm industries	66,564	3,467,190	56,525	125,988	29,821	354,771	364,046	72,301	417,325	5.2	6.6	10.6	11.1	6.7	13.6		
Agriculture, forestry, and fishing	73,456	1,049,492	52,822	154,886	36,061	82,402	100,516	32,030	223,256	10.5	12.4	14.8	16.0	13.0	13.7		
Farms	69,334	995,723	50,521	152,140	35,811	79,673	98,407	28,322	209,626	10.9	13.0	15.0	16.7	13.6	13.9		
Forest and wood products	17,881	669,830	11,786	90,191	10,648	53,755	143,269	12,912	171,983	19.9	18.7	20.7	20.3	15.4	26.9		
Livestock	41,076	229,216	32,330	54,638	21,997	13,990	-61,793	11,647	16,778	14.8	23.0	23.6	23.9	34.8	17.8		
Other	10,377	86,617	6,405	7,111	4,066	10,928	6,911	3,763	20,865	27.2	38.6	34.8	50.9	34.8	38.5		
Other agriculture, forestry, and fishing	4,124	53,769	2,301	2,746	250	3,729	12,109	3,706	13,630	40.6	27.6	51.3	44.2	39.4	53.1		
Mining	276	23,067	258	1,258	65	594	-587	188	3,564	29.1	22.8	23.3	37.8	32.2	10.5		
Construction	15,104	418,840	9,339	16,823	5,091	96,285	67,838	14,091	73,775	14.4	19.7	26.7	29.0	17.5	55.4		
General building, contractors and operative builders	1,320	140,637	947	2,393	1,156	48,408	10,421	811	11,437	41.1	39.4	43.6	49.8	50.9	73.1		
Special trade contractors	12,971	239,288	7,589	12,749	3,935	43,580	58,141	12,577	59,297	15.8	23.0	32.8	31.3	19.1	75.2		
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Manufacturing	3,232	170,009	2,834	16,547	1,641	34,346	19,315	2,828	20,534	31.9	37.0	40.1	40.0	34.3	87.5		
Transportation, communication, electric, gas, and sanitary services	4,800	241,643	3,698	29,253	2,490	25,047	11,306	3,830	16,916	24.3	24.4	29.4	35.8	33.5	49.9		
Trucking and warehousing	4,405	235,789	3,304	28,831	2,484	24,936	12,231	3,618	16,869	25.6	25.0	29.8	35.9	33.5	58.2		
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Wholesale and retail trade	24,310	2,006,815	17,142	26,596	10,681	112,465	118,922	18,238	137,197	9.0	9.5	14.7	12.8	12.2	22.0		
Wholesale trade	2,864	342,441	1,792	3,475	642	11,704	14,209	2,647	17,455	29.0	19.4	22.7	28.9	29.4	50.4		
Retail trade	19,834	1,590,914	14,135	23,400	9,528	96,134	96,550	13,979	111,579	10.9	11.2	17.3	14.4	13.9	24.5		
Food stores	3,759	357,339	2,044	3,219	1,389	14,126	11,136	2,624	14,215	25.4	24.1	33.0	30.1	31.5	51.6		
Automotive dealers and service stations	3,973	471,746	2,530	2,899	1,847	19,036	21,154	2,967	23,126	23.6	20.4	37.5	28.9	27.4	57.6		
Eating and drinking places	2,464	105,455	2,066	4,899	1,761	13,599	13,729	1,850	15,249	33.1	37.2	42.3	39.7	44.3	79.1		
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other retail trade	7,429	638,667	6,485	11,675	4,531	49,773	49,358	5,233	57,317	16.8	16.8	26.9	22.1	20.7	35.9		
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Finance, insurance, and real estate	5,976	65,121	2,867	3,750	898	8,276	13,668	4,685	20,406	22.3	28.6	31.6	63.7	28.3	31.5		
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Insurance agents, brokers, and service	1,570	18,662	(*)	(*)	(*)	(*)	6,707	1,282	8,461	(*)	(*)	48.1	(*)	48.8	63.0		
Real estate	4,205	46,708	2,105	3,101	(*)	(*)	5,937	3,203	10,706	27.6	39.7	37.3	(*)	36.6	36.6		
Services	30,740	491,896	20,085	27,014	8,705	74,029	121,285	24,955	131,303	9.5	13.7	20.6	23.8	11.9	34.5		
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Personal services	10,026	93,631	6,832	5,622	2,310	23,619	23,225	6,260	24,419	18.1	29.1	40.3	56.8	23.2	46.8		
Business services	3,652	23,584	1,377	3,153	(*)	(*)	8,117	3,470	9,320	29.3	37.0	37.0	(*)	40.5	63.0		
Automotive repair and services	3,201	121,396	2,433	2,646	1,417	16,156	17,165	2,978	18,205	29.6	35.0	35.5	30.1	35.9	50.3		
Amusement and recreation services except motion pictures	2,402	19,395	1,595	3,699	(*)	(*)	4,528	(*)	(*)	35.2	42.4	59.5	(*)	55.3	38.5		
Medical and health services	1,983	77,987	753	1,779	751	12,264	39,067	1,971	39,102	30.9	24.2	26.1	31.1	22.5	81.1		
Offices of physicians	905	46,919	319	1,193	316	5,667	24,950	1,693	24,925	40.6	26.1	30.6	(*)	24.7	81.1		
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Legal services	891	23,816	885	570	(*)	(*)	9,506	(*)	(*)	52.6	51.0	51.8	(*)	52.6	74.8		
Other services	7,451	81,824	5,205	3,313	(*)	(*)	19,443	6,028	20,154	19.6	35.5	37.2	(*)	30.0	56.5		
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹				Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
California																
All industries	1,105,976	36,639,558	691,738	1,218,646	355,735	4,701,984	4,873,150	685,888	6,365,641	1.5	2.2	3.2	3.6	2.1	4.5	
All nonfarm industries	988,038	33,009,130	584,884	931,200	293,850	4,177,764	4,901,490	645,843	5,884,238	1.4	2.3	3.2	3.9	2.1	4.2	
Agriculture, forestry, and fishing	192,489	4,212,112	128,065	331,104	70,765	642,317	104,088	77,666	662,020	8.8	7.9	7.8	9.9	7.2	9.6	
Farms	117,940	3,540,428	97,040	285,466	61,895	524,200	88,340	50,005	487,603	8.6	8.7	8.9	11.1	9.0	10.6	
Field crop	22,143	835,516	17,437	54,906	10,661	122,258	111,299	15,695	146,597	21.7	17.1	20.5	23.9	17.1	23.0	
Livestock	32,486	1,390,022	26,508	85,122	16,552	108,442	75,453	16,717	75,453	16.7	16.2	16.5	32.6	26.6	19.5	
Other	63,309	1,314,892	53,095	145,438	37,772	279,832	37,226	23,668	245,563	11.2	11.7	12.2	11.1	14.3	13.3	
Other agriculture, forestry, and fishing	44,559	871,684	32,645	45,638	8,880	118,117	132,428	27,693	194,417	7.5	13.8	12.5	21.9	11.4	14.7	
Mining	3,399	157,455	2,585	7,654	316	10,654	22,209	2,022	37,833	19.1	29.1	27.8	48.1	22.9	21.5	
Construction	70,614	3,098,407	44,762	95,530	32,138	668,794	392,103	57,103	447,022	5.8	7.8	11.7	12.1	7.9	16.5	
General building contractors and operative builders	13,011	886,230	8,805	11,399	8,176	178,711	73,009	9,001	100,990	12.9	13.8	19.8	24.6	16.9	28.5	
Special trade contractors	53,486	1,835,715	33,918	44,785	24,962	488,083	294,318	44,795	315,300	8.7	10.1	12.7	15.1	28.3	29.3	
Other construction	4,117	267,462	2,839	18,490	1,903	50,154	24,776	3,307	30,732	23.2	27.2	37.1	31.8	27.7	34.9	
Manufacturing	29,869	1,345,806	22,040	52,413	14,487	262,315	143,605	18,947	195,356	8.6	11.4	12.3	14.4	11.9	19.1	
Transportation, communication, electric, gas, and sanitary services	27,211	1,058,255	20,487	77,488	8,975	194,839	108,256	19,587	143,111	9.5	12.1	14.4	19.7	13.8	21.6	
Trucking and warehousing	17,993	782,824	14,994	60,369	6,317	155,754	91,979	13,780	109,139	11.7	14.5	16.6	22.4	18.2	31.3	
Other	9,228	276,431	5,993	17,119	2,658	39,185	17,277	5,807	33,972	16.1	21.4	28.5	40.9	25.6	29.8	
Wholesale and retail trade	261,857	15,911,644	154,583	223,414	100,352	1,391,487	995,570	138,867	1,329,199	2.9	3.9	5.8	5.4	4.5	7.6	
Wholesale trade	33,819	2,878,664	19,910	28,761	8,203	146,628	262,767	23,418	293,596	8.2	7.6	12.5	15.0	9.6	20.6	
Retail trade	200,988	12,332,120	129,999	181,011	87,127	1,196,045	655,568	102,953	919,500	3.4	4.5	6.0	5.9	5.4	8.9	
Food stores	15,515	2,429,544	12,282	24,698	10,983	106,845	58,845	10,955	116,800	13.4	13.0	13.7	11.2	11.6	15.0	
Automotive dealers and service stations	32,792	2,015,240	17,108	23,849	10,391	395,092	192,556	19,517	167,298	8.5	10.7	15.3	12.1	13.6	17.8	
Eating and drinking places	50,892	2,851,511	15,213	4,523	3,390	2,551	—8,614	15,630	27,024	7.1	24.2	22.4	55.5	27.0	12.5	
Direct selling organizations	79,366	4,278,977	52,277	65,961	33,414	367,491	295,942	40,894	412,866	5.4	7.4	9.5	9.5	8.4	14.0	
Other retail trade	27,050	701,060	13,654	13,642	5,022	48,814	77,235	13,296	116,103	9.4	13.6	22.6	27.6	16.1	19.7	
Wholesale and retail trade not allocable	114,354	1,881,309	55,413	76,667	13,597	87,597	574,543	77,836	596,592	4.4	7.3	10.0	17.1	9.6	15.5	
Finance, insurance, and real estate	5,927	154,482	2,626	3,307	705	5,298	32,994	4,689	40,031	18.9	30.2	32.6	70.0	23.8	28.0	
Finance	2,154	122,857	1,034	1,481	311	3,544	17,117	1,933	19,033	18.9	30.2	32.6	70.0	23.8	28.0	
Insurance agents, brokers, and service	68,965	1,314,361	42,628	66,881	7,812	49,714	371,302	56,432	477,059	5.1	8.1	11.2	23.7	13.9	30.1	
Real estate	435,693	6,991,273	261,516	358,387	115,125	1,423,981	2,531,051	302,924	2,851,561	2.2	3.7	5.5	7.1	3.1	9.2	
Services	6,030	296,036	4,538	24,341	3,245	36,795	9,636	2,520	35,138	20.1	28.3	24.8	33.6	32.9	31.2	
Hotels and other lodging places	59,989	84,721	37,088	43,371	19,563	219,366	146,317	47,569	167,242	22.0	12.9	15.0	22.0	24.3	23.8	
Business services	104,280	1,472,777	56,386	75,809	19,537	245,875	382,052	68,951	452,331	4.6	9.6	16.3	21.6	15.3	24.9	
Automobile repair and services	21,595	974,076	17,340	38,694	10,036	207,574	91,228	14,034	121,126	10.4	15.3	16.2	21.6	15.3	24.9	
Amusement and recreation services, except motion pictures	30,274	395,013	19,631	28,299	5,629	32,192	19,070	13,746	83,128	8.6	13.1	15.0	30.9	13.1	13.2	
Medical and health services	51,188	2,594,405	35,240	64,118	23,107	388,760	119,227	44,928	1,134,577	5.8	5.7	8.6	9.5	5.1	26.0	
Offices of physicians	17,707	1,208,471	13,572	22,021	9,028	163,837	61,127	15,190	617,403	8.1	7.5	10.6	15.6	5.6	38.2	
Offices of dentists	10,480	829,287	8,329	20,826	7,773	152,644	329,156	10,170	329,400	11.9	10.9	16.3	12.6	10.2	34.1	
Other medical services	22,981	556,647	13,339	21,271	6,306	72,299	178,944	19,598	187,774	9.9	13.3	17.3	25.8	12.7	36.1	
Legal services	19,645	680,470	14,109	20,694	9,054	100,807	281,934	15,326	303,574	10.0	11.7	25.9	21.1	10.4	31.2	
Other services	142,720	1,764,075	76,884	61,441	25,955	192,492	481,617	95,871	564,445	4.0	8.1	10.0	15.2	6.9	10.6	
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Business receipts	Depreciation	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Colorado															
All industries	173,266	4,974,871	110,714	233,037	64,951	569,821	656,680	117,616	892,214	4.9	8.6	10.3	12.9	7.0	10.4
All nonfarm industries	133,480	3,880,035	79,934	127,950	45,713	479,722	575,766	93,390	696,273	4.4	8.4	10.2	13.1	6.2	12.6
Agriculture, forestry, and fishing	43,099	1,146,042	33,120	108,674	20,282	95,895	86,879	25,901	209,307	14.2	18.5	18.6	39.5	21.5	16.1
Farms	39,817	1,094,636	30,760	105,087	19,238	89,099	80,914	24,226	195,941	15.2	19.2	19.1	42.2	22.8	16.7
Field crop	18,792	504,867	15,331	51,596	9,951	26,036	14,871	16,739	64,559	23.0	22.9	25.5	34.5	36.4	40.8
Livestock	16,986	384,720	12,527	27,820	7,148	13,413	66,582	6,153	28,438	23.6	15.4	20.3	26.0	28.4	19.6
Other	4,027	205,049	3,192	15,671	2,138	49,648	1,794	(*)	(*)	34.9	60.8	71.6	73.3	(*)	46.9
Other agriculture, forestry and fishing	3,282	51,406	2,340	3,587	(*)	(*)	8,765	(*)	(*)	26.3	45.5	40.4	(*)	(*)	50.1
Mining	1,103	62,471	679	2,922	282	5,815	1,277	234	12,678	34.4	19.9	25.5	49.7	15.6	37.9
Construction	18,222	655,913	10,813	22,155	9,508	159,748	64,232	11,823	80,002	12.4	16.6	26.3	32.9	18.8	41.2
General building contractors and operative builders	9,861	209,434	2,433	2,290	2,173	51,240	15,868	2,787	22,262	25.1	33.2	45.0	75.6	34.5	73.3
Specialty trade contractors	11,276	413,318	7,522	18,636	6,477	99,084	42,645	8,271	51,286	14.9	23.5	30.3	34.7	(*)	50.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	4,049	127,232	2,928	3,293	1,550	27,559	18,491	3,102	22,117	25.3	34.2	31.6	45.7	34.0	45.8
Transportation, communication, electric, gas, and utility services	4,383	180,156	3,213	15,513	1,264	20,611	25,519	3,048	27,326	23.6	35.6	37.4	46.2	31.9	43.6
Trucking and warehousing	3,277	167,180	2,563	14,943	(*)	(*)	21,171	2,283	22,373	27.4	38.0	38.8	(*)	35.4	55.9
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	38,564	1,640,745	20,279	22,989	13,603	116,688	121,533	23,425	156,190	8.0	10.1	14.5	15.3	12.5	23.4
Wholesale trade	6,608	473,648	2,843	4,096	2,289	16,371	34,833	4,916	39,594	18.4	16.5	24.0	30.2	22.4	55.9
Retail trade	29,058	1,146,714	16,482	18,397	10,998	99,575	83,785	18,010	113,200	9.1	12.7	17.3	17.2	15.2	26.1
Food stores	2,826	340,658	2,182	2,411	2,005	17,871	22,240	2,229	23,134	18.6	16.4	20.6	31.5	32.2	87.6
Automotive dealers and service stations	3,409	226,979	2,812	7,854	3,071	47,135	12,709	22,998	22,998	25.2	29.0	34.4	30.3	35.5	60.3
Eating and drinking places	7,231	18,174	(*)	(*)	(*)	(*)	2,522	4,353	3,768	19.1	31.9	(*)	(*)	33.5	46.5
Direct selling organizations	14,480	528,119	9,856	7,495	5,442	31,948	45,393	8,439	61,686	12.7	16.0	19.2	21.9	21.2	26.6
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	16,049	167,681	7,426	4,183	1,817	3,155	53,742	11,987	63,686	17.5	29.6	25.7	30.6	20.7	21.6
Finance	630	17,704	383	65	(*)	(*)	5,396	(*)	(*)	(*)	57.4	52.1	(*)	(*)	34.0
Insurance agents, brokers, and service	3,185	39,547	(*)	(*)	(*)	(*)	21,015	(*)	(*)	28.3	34.2	(*)	(*)	(*)	53.3
Real estate	12,234	110,430	5,169	3,367	1,091	1,764	27,331	9,243	32,233	21.5	42.0	28.8	32.2	24.7	26.9
Services	51,17	994,431	32,255	53,328	16,655	139,572	282,207	38,096	320,908	6.6	10.5	17.5	17.5	9.8	24.7
Hotels and other lodging places	1,494	71,174	1,484	10,818	1,494	11,456	1,561	(*)	(*)	41.1	45.2	50.0	48.8	(*)	57.5
Personal services	9,986	78,615	6,569	7,475	2,568	15,049	19,275	6,559	22,537	15.9	27.6	38.7	43.0	28.1	39.2
Business services	12,603	166,995	5,191	11,388	2,107	14,779	10,032	32,258	42,416	13.5	29.2	52.6	57.1	22.4	60.3
Automobile repair and services	2,821	145,003	2,433	6,443	1,896	31,604	16,561	2,233	19,859	29.0	36.5	40.2	46.5	41.5	61.8
Amusement and recreation services except motion pictures	4,437	43,064	2,840	3,362	1,009	3,395	—6,000	1,925	4,192	22.9	29.5	36.3	42.2	42.5	51.4
Medical and health services	5,121	247,871	3,715	5,660	3,000	32,916	4,808	13,215	132,145	17.5	17.1	23.1	24.2	16.1	68.1
Offices of physicians	3,264	170,292	2,358	2,929	2,181	21,517	95,046	2,951	95,972	20.5	18.7	24.9	26.0	18.8	68.1
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	2,238	69,872	1,967	1,332	1,200	7,031	2,127	37,273	37,273	30.9	29.6	40.4	34.4	28.9	98.2
Other services	12,907	172,237	8,046	6,850	3,381	23,342	50,149	9,609	53,483	13.4	25.6	25.5	25.2	21.7	35.7
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation		Payroll	Net income (less deficit)		Net income		Number of businesses	Business receipts	Coefficient of variation (percent)		Net income	Deficit
			Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount			Depreciation	Payroll		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Connecticut															
All industries	107,453	3,822,580	66,288	131,610	34,003	357,637	817,692	77,220	706,405	47	7.9	13.6	13.0	6.3	14.6
All nonfarm industries	101,588	3,316,110	61,248	106,740	29,146	308,627	615,121	74,205	680,002	47	7.2	13.3	11.6	6.2	13.9
Agriculture, forestry, and fishing	7,982	386,632	6,591	31,803	5,421	58,906	103,771	4,587	44,238	25.2	44.6	37.2	50.3	36.1	37.3
Farms	5,885	304,470	5,017	24,861	4,857	49,010	2,571	3,015	26,403	32.2	53.1	43.6	59.4	51.2	38.9
Field crop	1,566	8,404	(*)	(*)	(*)	1,912	(*)	(*)	(*)	60.9	(*)	(*)	(*)	(*)	54.2
Livestock	3,372	13,572	3,765	10,136	3,281	21,365	3,335	(*)	(*)	43.9	37.3	35.9	65.3	(*)	55.2
Other	302	143,298	861	7,684	(*)	276	(*)	(*)	(*)	12.8	97.3	68.3	(*)	(*)	42.5
Other agriculture, forestry and fishing	2,117	65,362	1,574	7,032	(*)	(*)	16,800	(*)	(*)	33.1	51.1	66.8	(*)	(*)	40.0
Mining	376	11,572	104	766	—	—	3,659	267	4,727	34.4	45.6	43.1	(*)	48.3	46.1
Construction	11,067	408,187	7,735	10,852	3,906	44,246	75,888	5,097	61,732	14.2	18.6	26.7	30.5	18.0	36.7
General building contractors and operative builders	1,545	199,375	2,015	2,158	3,401	(*)	18,568	1,057	21,332	38.0	34.3	41.3	(*)	34.0	67.5
Special trade contractors	9,862	181,029	5,988	7,406	(*)	32,072	53,218	8,401	55,660	(*)	22.4	32.9	35.5	22.2	52.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,699	29,051	(*)	(*)	(*)	(*)	4,544	(*)	(*)	37.1	57.8	(*)	(*)	(*)	67.6
Transportation, communication, electric, gas, and sanitary services	2,893	95,455	2,501	9,217	(*)	(*)	7,326	2,224	12,676	29.2	29.6	37.1	(*)	43.5	53.0
Trucking and warehousing	2,743	56,464	(*)	(*)	(*)	(*)	5,906	(*)	(*)	31.3	36.7	(*)	(*)	(*)	53.4
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	28,882	1,673,034	17,876	18,668	11,057	129,003	147,661	17,166	167,263	9.3	11.6	14.7	22.0	12.8	21.6
Wholesale trade	4,132	296,388	2,566	3,527	862	13,505	44,024	3,232	46,630	22.5	20.7	25.0	39.6	23.8	58.1
Retail trade	22,726	1,374,582	15,306	15,137	10,195	116,098	103,591	13,952	120,607	10.2	13.7	17.2	24.1	12.2	23.4
Food stores	2,332	186,553	2,104	2,897	1,158	19,738	22,865	1,386	10,372	31.5	37.0	43.6	71.5	42.9	59.3
Gasoline service stations	2,521	155,814	1,951	2,509	1,808	23,150	17,789	2,862	23,603	30.7	37.2	43.6	71.5	42.9	57.2
Eating and drinking places	4,469	35,141	(*)	(*)	(*)	(*)	5,703	(*)	(*)	24.3	52.6	(*)	(*)	(*)	40.3
Direct selling organizations	10,551	645,215	8,037	7,204	4,926	51,486	47,343	7,173	55,496	14.9	20.6	22.4	40.0	20.6	37.3
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	12,830	211,547	5,667	19,231	1,240	3,615	61,264	9,476	70,237	128	21.3	43.6	37.2	18.7	27.0
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance	1,264	45,914	1,468	1,052	(*)	(*)	22,298	2,264	23,298	31.3	31.1	44.1	(*)	(*)	(*)
Real estate	10,294	152,267	4,196	18,141	629	1,673	33,965	6,366	43,861	14.4	27.0	46.4	33.9	34.2	28.4
Services	42,409	823,820	24,915	40,258	10,676	108,256	296,074	32,137	320,156	7.1	9.8	22.3	15.3	9.0	29.6
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	4,281	59,590	2,828	2,332	(*)	(*)	15,718	3,781	17,449	20.6	3.6	56.5	(*)	(*)	16.4
Automobile repair and services	9,371	102,898	4,040	9,886	1,321	14,705	45,670	2,021	48,341	15.3	22.4	70.0	46.3	21.5	34.6
Amusement and recreation services except motion pictures	1,192	44,185	1,191	1,165	(*)	(*)	5,639	(*)	(*)	44.3	45.8	41.7	(*)	(*)	94.4
Medical and health services	3,856	42,756	2,111	2,505	(*)	(*)	2,542	2,565	6,802	24.8	47.6	41.4	(*)	39.1	46.4
Offices of physicians	2,051	271,567	4,424	5,701	2,552	32,643	136,533	5,689	137,093	16.2	15.4	18.9	21.6	14.3	35.7
Offices of dentists	2,170	121,942	1,781	2,186	1,079	11,688	70,821	1,854	71,066	21.3	19.1	25.4	29.1	18.9	81.6
Other medical services	1,608	74,189	1,288	1,534	1,016	10,800	36,353	1,608	36,353	34.7	29.8	39.3	38.9	29.3	—
Legal services	3,273	75,496	1,355	1,981	457	10,155	29,359	3,227	29,674	26.9	35.9	35.2	44.5	32.4	4.2
Other services	1,964	80,958	1,238	1,477	1,595	14,485	40,681	1,876	43,854	28.5	27.5	36.7	31.6	26.9	71.8
Nature of business not allocable	13,848	165,201	8,232	8,186	2,864	27,892	51,629	8,479	58,059	12.5	24.5	28.2	39.2	27.0	25.4
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)						Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Business receipts	Amount	Number of businesses	Business receipts	Depreciation	Payroll		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Delaware																	
All industries	20,686	726,490	14,467	37,791	8,229	80,793	107,602	15,426	129,088	5.1	9.0	17.7	11.1	7.6	17.6		
All nonfarm industries	19,894	577,655	11,129	19,800	9,145	59,573	84,307	12,678	101,976	4.8	5.9	9.8	11.2	9.4	20.7		
Agriculture, forestry, and fishing	4,312	159,703	3,772	19,414	2,336	15,539	24,953	2,934	29,308	22.5	32.8	35.1	38.4	25.1	20.7		
Farms	3,792	150,835	3,398	17,991	2,084	11,220	23,495	2,748	27,108	25.4	34.5	36.0	39.5	26.8	24.1		
Field crop	2,817	122,619	2,418	14,459	1,309	9,169	18,036	2,161	18,983	32.4	41.7	44.0	47.9	32.0	57.2		
Livestock	2,292	122,619	2,418	14,459	1,309	9,169	18,036	2,161	18,983	32.4	41.7	44.0	47.9	32.0	57.2		
Other	226	2,292	704	561	1,065	1,065	2,519	(*)	(*)	38.5	39.8	42.6	28.4	(*)	31.8		
Other agriculture, forestry, and fishing	520	8,868	434	423	252	4,318	1,458	(*)	(*)	24.0	55.2	34.0	81.1	(*)	31.5		
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)		
Construction	1,964	72,344	1,348	3,254	1,158	19,723	8,555	1,486	10,789	13.7	19.7	25.3	25.6	19.1	39.1		
General building contractors and operative builders	395	21,684	355	549	(*)	(*)	1,567	(*)	(*)	30.3	40.2	43.6	(*)	(*)	64.7		
Special trade contractors	1,476	49,092	994	2,805	804	12,383	6,889	1,177	8,457	16.0	22.6	29.7	30.3	22.0	50.3		
Other construction	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)		
Manufacturing	545	13,830	436	1,050	347	2,019	1,703	435	2,111	26.2	53.5	51.0	61.6	37.9	48.1		
Transportation, communication, electric, gas, and sanitary services	1,295	29,190	1,042	3,613	455	2,214	5,312	1,014	6,150	16.8	21.7	25.3	48.2	22.8	50.4		
Trucking and warehousing	963	24,125	835	3,314	(*)	(*)	3,547	760	4,220	19.9	24.9	28.5	(*)	27.3	51.5		
Other	332	5,065	(*)	(*)	(*)	(*)	1,765	(*)	39.4	(*)	39.4	(*)	(*)	51.4	(*)		
Wholesale and retail trade	4,500	305,288	2,856	3,669	1,741	21,283	20,942	3,345	28,485	8.6	10.8	12.9	14.9	11.8	61.0		
Wholesale trade	655	47,128	344	690	(*)	(*)	2,278	416	5,907	25.5	28.2	39.6	(*)	25.7	91.5		
Retail trade	3,845	258,160	2,512	2,979	1,581	20,403	18,664	2,929	20,578	9.1	11.4	12.9	15.4	13.4	33.2		
Food stores	379	41,698	285	383	225	1,865	1,865	1,312	1,714	25.0	27.6	29.0	32.8	26.1	50.9		
Automotive dealers and service stations	1,020	105,372	432	511	324	4,320	3,257	338	3,324	26.8	30.4	34.7	34.3	33.9	98.5		
Direct selling organizations	432	37,984	432	840	324	6,420	3,257	398	3,324	26.8	30.4	34.7	34.3	33.9	98.5		
Other retail trade	1,358	77,935	968	1,106	489	6,053	7,912	991	8,408	15.2	18.2	19.2	25.3	21.4	38.6		
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Finance, insurance, and real estate	1,273	16,508	390	1,200	176	1,273	2,287	791	4,929	24.8	19.7	12.5	43.2	28.8	21.0		
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Real estate	1,091	13,018	326	1,175	(*)	(*)	1,917	675	3,047	28.3	22.2	12.7	(*)	34.5	40.4		
Services	6,591	129,579	4,528	5,339	1,996	18,743	43,676	5,251	48,957	7.7	12.1	13.6	17.0	9.8	14.6		
Hotels and other lodging places	170	5,352	(*)	(*)	(*)	(*)	1,007	(*)	(*)	41.2	40.8	(*)	(*)	(*)	50.0		
Personal services	1,339	13,810	785	453	286	1,850	3,273	1,161	3,488	17.2	48.2	50.7	73.9	29.0	60.7		
Business services	857	8,708	474	598	159	1,182	2,886	511	3,220	18.8	33.4	40.4	73.0	29.8	44.1		
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Amusement and recreation services, except motion pictures	954	10,654	654	1,528	315	1,657	—2,278	472	1,397	18.9	38.6	25.5	36.8	46.2	17.3		
Medical and health services	1,064	52,823	788	1,648	624	7,900	26,156	1,028	26,589	14.4	19.9	30.1	25.6	14.5	77.5		
Offices of physicians	586	30,335	506	891	382	4,725	16,751	1,674	17,184	16.8	15.7	28.0	28.6	14.8	77.5		
Offices of dentists	153	7,063	(*)	(*)	(*)	(*)	3,489	153	3,489	37.2	36.5	(*)	(*)	38.3	(*)		
Other medical services	325	15,525	(*)	(*)	(*)	(*)	5,936	325	5,936	31.7	38.2	(*)	(*)	43.8	(*)		
Legal services	159	5,333	92	61	(*)	(*)	3,095	122	3,128	35.3	38.3	50.4	39.9	37.2	38.1		
Other services	1,723	25,592	1,324	853	373	3,938	8,051	1,445	8,346	18.4	27.2	31.3	22.1	22.1	36.8		
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation		Payroll	Net income (less deficit)	Net income		Number of businesses	Business receipts	Coefficient of variation (percent) ¹		Net income	Deficit
			Number of businesses	Amount			Amount	Number of businesses			Depreciation	Payroll		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
District of Columbia														
All industries	17,906	337,704	9,805	10,557	4,026	91,313	11,886	106,338	4.7	9.9	11.4	12.2	5.8	16.9
All nonfarm industries	17,694	335,545	9,643	9,902	3,901	92,497	11,840	107,823	4.9	9.9	12.1	12.3	5.8	18.6
Agriculture, forestry, and fishing	273	3,556	197	882	181	—443	92	1,110	18.6	42.2	19.5	48.5	58.0	25.2
Farms	212	2,158	162	655	124	—1,184	46	515	15.7	28.9	18.7	24.4	51.6	26.0
Field crop	90	1,457	59	310	42	—350	42	258	25.8	42.7	36.2	50.4	51.3	51.3
Livestock	74	599	239	149	60	—389	—	—	25.1	26.9	23.8	22.0	—	22.8
Other	46	—	36	106	—	—245	—	—	31.2	—	20.9	—	—	38.6
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	64	1,219	47	182	—	—410	23	274	18.5	18.2	30.6	—	25.2	35.9
Construction	526	10,827	(*)	(*)	(*)	2,445	484	2,472	26.9	22.2	(*)	(*)	32.9	98.5
General building contractors and operative builders	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	348	7,438	(*)	(*)	(*)	1,647	(*)	(*)	33.5	23.4	(*)	(*)	(*)	98.5
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	3,343	15,391	1,627	2,044	(*)	2,000	1,987	3,869	10.6	19.5	22.5	(*)	21.9	23.2
Towing and warehousing	3,020	10,022	1,394	1,259	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,846	106,660	899	914	887	5,785	10,111	7,824	17.7	29.5	30.3	32.9	25.5	26.3
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,634	96,909	634	806	642	4,466	838	6,244	20.1	30.6	30.6	32.9	28.0	27.1
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electronics stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	359	557	(*)	(*)	(*)	(*)	(*)	(*)	32.0	44.5	(*)	(*)	(*)	(*)
Other retail trade	822	18,847	237	197	276	647	410	1,805	34.3	34.5	52.1	33.4	39.3	36.0
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,262	12,514	774	614	55	4,933	628	6,198	18.9	16.0	20.8	38.5	18.6	26.7
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	78	1,853	(*)	(*)	(*)	850	(*)	(*)	48.6	16.1	(*)	(*)	(*)	(*)
Real estate	1,074	9,233	658	579	13	3,457	442	4,854	18.6	20.1	21.9	47.7	23.3	28.2
Services	9,997	185,371	5,156	8,115	2,578	79,039	7,528	85,785	5.8	7.0	17.5	14.2	8.6	26.7
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,238	11,732	1,354	1,827	438	3,365	1,380	3,263	10.6	24.5	20.8	51.3	26.2	42.7
Business services	2,516	34,001	1,197	827	428	14,127	1,929	15,918	10.6	17.5	16.5	33.9	15.1	39.6
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	330	8,363	162	1,378	(*)	—897	211	2,581	33.2	34.7	69.4	(*)	63.9	54.1
Medical and health services	1,330	58,086	930	1,626	649	27,896	1,254	27,857	14.1	12.5	19.1	21.2	12.1	45.2
Offices of physicians	649	38,691	520	864	420	20,279	640	20,287	16.9	13.6	18.5	20.9	12.9	72.2
Offices of dentists	173	10,320	146	278	146	3,770	113	3,777	37.3	41.3	48.9	48.3	48.6	72.6
Other medical services	508	7,075	264	484	(*)	3,787	501	3,793	27.2	27.2	47.4	(*)	28.2	(*)
Legal services	1,445	41,876	685	859	658	23,140	1,156	23,672	13.2	14.1	22.4	26.3	12.3	32.8
Other services	2,720	25,901	1,435	763	325	9,188	1,693	10,558	10.7	17.8	27.3	52.7	15.0	27.8
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts			Depreciation			Payroll			Net income			Coefficient of variation (percent) ¹			Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Florida																		
All industries	370,000	8,760,631	222,680		430,436	105,141	1,149,344	1,365,107	248,385	1,851,924	2.9	4.9	7.1	8.3	3.8	7.4		
All nonfarm industries	316,434	6,534,746	164,193		303,637	84,743	969,386	1,418,009	228,607	1,711,751	2.7	4.3	5.5	7.7	3.6	8.9		
Agriculture, forestry, and fishing	65,837	1,418,227	48,961		147,061	24,746	242,758	64	28,214	303,586	10.4	20.9	17.6	26.3	14.9	14.5		
Farms	51,966	1,125,883	36,487		126,739	20,398	180,556	-51,422	19,778	140,173	12.7	25.7	20.2	32.7	19.8	15.4		
Field crop	11,391	362,881	9,143		22,870	6,801	53,658	34,126	7,599	52,630	24.4	52.7	38.9	64.1	32.2	37.5		
Livestock	20,730	338,437	13,746		53,805	8,162	53,805	-103,638	5,941	20,061	21.5	35.9	34.2	62.7	37.6	21.9		
Other	19,945	424,565	15,588		38,089	5,335	72,992	18,088	6,238	67,482	20.2	42.5	22.1	46.8	30.6	46.8		
Other agriculture, forestry, and fishing	13,671	292,344	11,474		20,262	4,350	62,202	51,466	8,436	63,413	13.5	20.5	18.8	39.2	19.5	25.2		
Mining	949	22,859	526		626	(*)	3,079	(*)	854	5,328	43.0	29.7	30.6	(*)	33.6	18.7		
Construction	42,632	1,084,277	24,346		34,657	16,311	202,876	156,793	34,034	176,012	7.7	12.5	14.9	19.6	11.4	29.4		
General building contractors and operative builders	4,670	306,731	2,831		4,475	2,612	65,131	22,652	2,867	26,000	22.0	28.2	32.9	42.0	33.4	39.2		
Special trade contractors	32,860	677,128	19,006		24,126	12,107	125,854	114,568	26,805	131,577	8.8	14.6	17.7	21.8	13.1	21.8		
Other construction	5,102	100,418	2,509		6,056	1,592	11,991	19,573	4,362	20,435	22.7	34.4	41.4	66.3	29.9	52.5		
Manufacturing	6,431	125,880	5,074		8,440	2,136	19,047	17,055	4,443	24,993	19.6	24.3	45.6	39.5	30.5	35.3		
Transportation, communication, electric, gas, and sanitary services	11,751	224,614	6,735		27,470	2,485	31,594	42,360	9,939	48,271	14.5	22.7	26.7	51.3	21.9	43.4		
Trucking and warehousing	7,554	179,425	5,192		25,004	(*)	33,845	38,894	6,584	38,896	18.4	27.4	26.1	(*)	25.9	55.8		
Other	4,197	45,189	1,547		2,466	(*)	8,515	8,515	3,345	10,375	23.4	30.0	40.1	(*)	37.3	54.7		
Wholesale and retail trade	61,410	4,353,054	46,747		66,501	26,996	373,099	296,927	53,626	373,653	5.4	7.1	9.7	11.4	7.5	15.4		
Wholesale trade	13,837	742,486	5,861		8,411	2,195	32,297	82,091	10,300	92,993	12.5	14.2	21.1	28.9	14.5	33.3		
Retail trade	64,051	3,577,011	39,189		56,608	26,800	340,756	211,767	40,851	273,765	6.1	8.2	10.8	12.2	9.5	17.6		
Food stores	5,465	475,541	4,265		7,666	2,693	34,998	20,481	4,188	27,088	20.9	23.1	38.0	36.0	27.4	71.6		
Automotive dealers and service stations	7,328	1,205,456	4,579		5,365	2,009	85,164	53,161	5,365	57,625	16.5	15.3	21.1	23.3	20.6	33.3		
Other retail trade	12,443	184,405	1,359		13,758	7,138	10,846	28,094	1,848	26,246	14.1	18.8	26.7	24.7	24.1	26.1		
Direct selling organizations	12,443	78,205	3,101		13,758	7,138	10,846	28,094	1,848	26,246	14.1	18.8	26.7	24.7	24.1	26.1		
Other retail trade	28,468	1,276,406	18,173		24,127	11,339	111,665	104,815	17,761	128,230	9.2	12.9	15.9	20.3	14.5	21.8		
Wholesale and retail trade not allocable	3,322	33,547	(*)		(*)	(*)	5,069	(*)	2,475	6,895	26.6	40.9	(*)	(*)	46.1	42.4		
Finance, insurance, and real estate	45,335	560,990	21,553		35,562	2,376	17,009	178,981	27,980	244,151	7.0	9.8	13.4	21.2	10.5	13.4		
Finance	1,620	21,470	859		691	(*)	(*)	-1,014	1,103	6,505	37.6	37.0	77.1	(*)	46.4	24.3		
Insurance agents, brokers and service	7,718	158,494	3,431		2,584	983	8,184	6,501	5,601	66,982	16.2	18.6	27.0	34.1	19.3	39.6		
Real estate	35,997	401,026	17,663		36,267	1,376	9,499	96,334	21,256	155,664	8.0	12.2	14.4	26.6	12.7	15.4		
Services	115,698	1,949,403	67,314		105,064	26,015	263,150	667,428	67,968	767,233	4.4	6.5	9.2	13.3	6.0	11.7		
Hotels and other lodging places	4,945	126,070	4,312		22,121	2,477	11,257	-5,232	2,456	13,122	20.9	29.0	24.9	33.3	37.3	28.5		
Personal services	18,277	350,056	11,542		15,942	4,807	33,896	42,392	14,670	171,276	19.9	19.9	25.2	30.0	19.5	28.6		
Business services	2,707	150,036	1,144		1,986	3,165	2,061	9,432	2,433	11,465	9.3	11.1	22.4	19.8	15.1	25.4		
Automobile repair and services	5,982	130,372	2,601		6,308	(*)	(*)	15,923	4,032	18,465	21.3	41.1	41.7	(*)	35.1	51.4		
Amusement and recreation services except motion pictures	11,623	126,975	5,825		10,943	2,232	12,280	7,072	7,595	26,698	14.9	26.0	29.4	34.7	23.8	22.0		
Medical and health services	16,054	654,103	9,282		19,053	7,201	82,188	327,092	14,046	332,078	10.6	9.8	16.3	11.9	9.4	40.3		
Offices of physicians	6,007	321,500	4,751		8,856	3,427	36,962	171,111	5,044	175,229	15.2	12.4	24.3	18.2	11.9	44.8		
Offices of dentists	3,070	181,702	2,484		5,060	2,449	26,616	90,748	3,070	90,478	22.6	20.7	31.5	22.3	20.6	21.2		
Other medical services	6,987	144,901	2,047		1,861	1,325	18,610	65,203	5,932	66,371	17.9	19.8	27.8	21.5	21.5	90.3		
Legal services	5,718	156,670	4,305		4,776	2,390	22,451	80,148	4,772	85,316	17.8	17.1	28.1	26.3	17.2	63.8		
Other services	27,402	318,056	15,723		15,243	4,704	34,243	105,665	18,087	125,951	9.1	17.2	18.8	29.9	17.6	27.1		
Nature of business not allocable	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)			Net income	Deficit	
		(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	(12)			(13)
Georgia																
All industries	228,225	7,543,848	145,848	340,371	95,658	797,277	734,643	151,318	1,017,061	4.7	5.8	10.8	8.6	5.7	11.1	
All nonfarm industries	156,777	6,452,959	92,054	196,871	59,748	712,064	726,483	117,535	882,880	3.6	5.7	9.1	9.3	5.3	10.9	
Agriculture, forestry, and fishing	74,056	1,117,776	54,843	145,665	37,108	88,138	9,762	35,267	182,243	13.0	18.7	21.9	26.1	22.4	18.2	
Farms	71,448	1,090,987	53,584	143,400	35,913	84,613	6,360	33,804	154,181	12.3	19.1	22.3	27.3	23.4	18.7	
Field crop	23,319	361,261	14,850	84,898	13,467	49,839	81,467	15,629	102,848	20.5	29.2	35.0	42.5	32.6	32.1	
Livestock	39,280	293,543	31,394	68,076	18,942	34,167	16,716	15,192	34,167	18.0	24.5	24.5	24.5	35.1	24.8	
Other	8,839	136,083	7,350	15,456	3,504	18,258	-8,535	2,963	17,166	24.0	38.5	32.0	46.8	35.7	26.6	
Other agriculture, forestry, and fishing	2,608	26,789	1,349	2,265	1,285	4,525	6,302	1,483	8,062	29.9	48.4	37.4	54.3	54.5	39.0	
Mining	126	(*)	(*)	(*)	—	—	-1,709	(*)	(*)	48.6	(*)	(*)	—	(*)	75.2	
Construction	24,533	841,628	13,766	42,487	10,804	154,787	95,196	20,402	112,818	10.0	18.3	26.6	24.7	14.2	36.1	
General building contractors and operative builders	4,287	425,402	3,714	6,376	2,695	58,540	22,713	3,307	34,602	23.8	28.6	30.2	32.6	29.8	51.5	
Special trade contractors	16,688	204,610	8,099	16,565	6,327	36,532	57,903	12,313	63,609	12.3	21.2	22.0	30.9	17.7	41.7	
Other construction	3,558	121,617	1,843	19,526	1,582	59,695	12,980	3,317	14,607	26.0	39.2	57.3	32.6	39.2	14.5	
Manufacturing	4,900	288,435	3,844	18,217	3,231	78,790	38,845	4,184	40,642	21.5	25.8	31.5	36.6	26.2	32.2	
Transportation, communication, electric, gas, and sanitary services	6,910	138,430	4,754	21,234	2,115	7,239	15,831	8,946	26,180	18.4	25.0	32.4	42.0	24.4	43.9	
Trucking and warehousing	7,034	127,531	4,208	19,872	2,106	7,165	15,388	5,726	23,408	18.5	27.0	34.4	42.4	26.7	51.4	
Other	1,876	11,899	(*)	(*)	(*)	(*)	243	(*)	(*)	38.2	43.7	(*)	(*)	(*)	83.3	
Wholesale and retail trade	52,093	3,641,192	31,931	53,184	22,830	254,096	204,148	35,606	261,081	8.7	8.0	10.2	10.3	9.9	19.1	
Wholesale trade	9,452	911,854	5,317	12,562	3,096	48,561	65,470	6,780	81,811	15.0	14.2	18.4	21.8	18.0	33.3	
Retail trade	39,684	2,885,310	25,848	39,794	19,365	203,763	128,874	26,523	188,792	7.8	9.6	12.2	11.7	12.0	23.6	
Food stores	7,753	1,148,753	5,718	8,572	5,440	79,343	51,794	6,780	66,521	15.0	16.7	20.3	22.8	22.8	57.7	
Automotive dealers and service stations	4,118	235,834	3,347	8,395	3,180	42,222	10,283	1,942	16,582	24.1	28.9	28.6	31.2	34.4	42.5	
Eating and drinking places	7,775	34,554	(*)	(*)	(*)	(*)	936	(*)	(*)	19.7	40.0	(*)	(*)	36.1	62.6	
Direct selling organizations	14,326	816,539	11,077	14,023	6,610	46,257	37,961	9,485	51,545	13.0	17.0	22.6	21.9	20.9	43.7	
Other retail trade	2,957	40,028	(*)	(*)	(*)	(*)	9,845	2,503	10,478	29.0	62.7	(*)	(*)	62.8	99.8	
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Finance, insurance, and real estate	13,041	221,545	6,687	12,055	2,686	14,023	57,925	9,390	72,775	13.5	18.9	32.6	28.2	18.5	15.6	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	3,661	61,081	1,288	851	(*)	(*)	25,882	2,897	27,770	75.6	28.5	40.0	(*)	33.7	69.5	
Real estate	9,376	160,464	5,399	11,204	1,808	7,358	32,943	6,493	45,005	15.9	29.5	34.9	38.4	21.6	14.3	
Services	50,066	1,077,386	29,257	47,244	18,568	200,650	314,242	36,656	340,163	8.6	10.7	13.4	18.7	8.3	18.6	
Hotels and other lodging places	564	43,280	(*)	(*)	(*)	(*)	-629	(*)	(*)	68.0	39.5	(*)	(*)	(*)	35.6	
Personal services	11,599	212,124	6,392	8,891	3,479	67,715	30,583	9,153	38,957	44.6	40.0	44.1	44.7	22.8	44.7	
Business services	11,179	80,550	5,136	7,587	1,427	20,079	20,079	9,215	32,721	14.6	22.0	29.4	48.1	23.1	40.6	
Automobile repair and services	4,781	190,859	3,529	4,880	3,220	41,643	20,165	3,745	24,005	23.0	29.4	32.4	36.9	31.4	78.8	
Amusement and recreation services, except motion pictures	3,570	18,297	2,184	2,375	(*)	(*)	1,739	(*)	(*)	27.5	35.8	36.1	(*)	(*)	58.9	
Medical and health services	4,084	317,039	3,546	8,229	3,335	44,144	165,812	3,608	166,430	16.7	13.0	24.3	15.4	12.3	78.7	
Offices of physicians	1,367	147,825	1,208	3,268	1,135	20,603	85,150	1,319	85,289	18.2	17.1	24.2	21.1	16.1	65.1	
Offices of dentists	1,427	103,380	1,427	3,527	1,417	18,893	48,933	1,199	47,412	32.3	25.3	50.0	27.9	25.1	99.8	
Other medical services	1,290	65,834	911	1,434	783	6,648	33,729	1,290	33,729	33.6	29.7	35.7	34.0	28.2	—	
Legal services	1,981	41,986	1,217	1,866	1,019	5,438	19,406	1,195	20,865	32.6	39.4	43.2	46.2	33.7	63.8	
Other services	12,328	172,211	6,697	6,739	3,395	35,845	49,162	9,623	53,132	14.1	24.1	32.8	43.0	21.5	31.7	
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent) ¹					Net income	Deficit
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Hawaii																
All industries	41,703	834,775	21,588	27,662	8,624	90,157	150,592	29,397	192,745	4.4	5.8	8.7	9.3	5.2	11.3	
All nonfarm industries	35,666	772,476	18,209	23,421	8,311	86,202	141,536	25,401	186,396	3.1	5.5	7.3	8.7	4.5	14.3	
Agriculture, forestry, and fishing	6,716	71,113	3,082	5,055	705	5,336	11,514	5,252	18,461	21.6	24.6	14.7	18.5	20.6	9.9	
Farms	5,605	62,299	2,359	4,241	513	3,955	9,057	4,596	16,346	25.1	27.6	16.6	14.3	34.6	10.1	
Field crop	1,944	11,964	531	1,004	110	531	1,004	936	5,648	50.1	50.1	50.1	50.1	46.9	75.1	
Livestock	3,141	31,411	789	2,535	33	2,059	—1,915	13.9	—	44.3	46.8	22.4	13.9	—	11.6	
Other	3,013	16,824	1,364	1,880	256	1,518	5,441	1,963	8,603	34.8	35.3	25.8	28.4	56.2	17.7	
Other agriculture, forestry, and fishing	913	8,814	723	814	(*)	(*)	2,457	656	3,115	19.7	34.7	28.4	(*)	34.8	40.8	
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Construction	1,648	76,105	1,044	1,766	821	12,382	12,575	1,415	14,192	14.3	18.3	25.9	34.1	17.5	38.8	
General building contractors and operative builders	439	44,510	363	569	363	8,478	4,717	359	5,054	27.2	28.4	41.0	48.3	29.8	71.9	
Special trade contractors	1,127	29,918	672	1,183	449	3,564	7,857	876	8,436	17.5	22.5	32.2	28.8	22.5	72.2	
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Manufacturing	1,072	31,717	688	1,694	(*)	(*)	—647	506	2,801	23.2	46.7	61.1	(*)	33.8	90.6	
Transportation, communication, electric, gas, and sanitary services	1,583	23,745	867	1,159	137	2,871	5,167	1,352	5,502	15.5	26.6	24.8	43.8	24.9	45.3	
Trucking and warehousing	1,508	17,288	792	799	(*)	(*)	3,742	1,277	4,077	16.0	36.6	28.6	(*)	29.2	45.3	
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Wholesale and retail trade	10,980	357,680	4,907	8,216	1,734	35,468	25,157	6,257	32,394	8.0	10.3	14.1	17.3	10.4	16.5	
Wholesale trade	2,107	50,228	847	1,020	175	3,076	5,005	1,418	6,358	18.6	21.3	36.3	37.7	20.3	36.9	
Retail trade	7,665	272,976	3,525	4,606	1,369	28,523	17,738	4,077	22,800	6.5	12.4	16.5	19.9	13.0	20.3	
Food stores	443	31,651	235	397	(*)	1,531	3,048	374	3,709	27.1	33.7	43.0	(*)	35.0	46.2	
Automotive dealers and service stations	327	106,483	259	755	273	14,257	7,044	283	7,048	24.4	22.6	27.3	34.2	25.2	96.2	
Eating and drinking places	489	41,125	448	1,410	315	6,389	1,399	336	2,598	24.8	32.2	41.0	34.6	36.7	45.3	
Direct selling organizations	3,866	15,989	888	838	(*)	1,361	24	1,749	1,361	9.2	37.5	42.3	(*)	32.7	35.1	
Other retail trade	2,440	77,708	1,535	1,416	648	6,210	6,223	1,325	8,743	11.7	19.9	22.8	31.1	20.9	29.3	
Wholesale and retail trade not allocable	1,208	34,476	535	593	190	2,869	2,414	762	3,206	16.7	29.7	38.9	46.4	29.6	41.8	
Finance, insurance, and real estate	5,015	45,230	2,375	2,582	326	1,576	16,576	3,496	20,646	8.6	11.7	13.5	36.5	13.2	23.4	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	1,738	16,755	806	808	(*)	7,782	7,782	1,444	8,531	17.9	22.8	24.3	(*)	22.5	44.8	
Real estate	3,199	28,209	1,521	1,931	212	440	9,208	2,020	12,317	10.0	13.1	16.2	42.8	16.1	31.0	
Services	14,641	225,897	9,568	9,155	2,765	29,371	90,085	11,709	87,008	4.7	8.6	8.7	10.6	5.2	15.8	
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services	2,221	22,331	1,454	892	356	3,417	6,772	1,988	7,085	12.9	26.3	24.2	42.5	20.7	56.5	
Business services	3,031	27,462	1,365	2,244	288	1,165	9,114	2,385	10,374	10.6	18.6	27.4	16.5	16.5	33.2	
Automobile repair and services	905	20,594	523	765	(*)	2,812	2,324	730	2,812	20.7	28.5	27.4	(*)	30.0	73.1	
Automobile maintenance services, except motion pictures	1,157	8,548	840	362	(*)	(*)	2,273	889	3,489	17.9	21.4	31.3	(*)	26.6	50.7	
Medical and health services	1,742	60,657	1,444	2,426	831	9,326	39,879	1,479	40,177	11.9	10.1	12.1	13.2	10.0	35.2	
Offices of physicians	586	38,142	544	1,056	511	5,116	19,426	490	19,589	17.0	12.4	15.9	15.7	12.3	13.3	
Offices of dentists	325	25,221	325	818	284	2,937	13,054	325	13,054	24.1	19.6	22.0	23.0	18.5	41.4	
Other medical services	831	17,294	575	552	(*)	684	7,399	664	7,534	19.7	25.5	29.5	(*)	28.6	59.6	
Legal services	412	20,148	366	582	255	3,150	8,205	356	8,429	22.8	24.4	31.6	32.7	22.6	70.2	
Other services	5,143	40,117	2,547	1,547	641	5,769	11,479	3,679	14,098	8.1	15.3	16.5	30.2	26.0	13.0	
Nature of business not allocable	(*)	—	(*)	(*)	—	(*)	(*)	—	(*)	(*)	—	—	—	—	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)					Net income	Deficit
		(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Idaho																	
All industries	89,825	2,503,964	51,455	185,228	32,154	234,960	275,824	45,583	378,239	40	4.9	7.9	6.8	5.2	10.2		
All nonfarm industries	42,402	1,526,993	28,004	59,038	14,406	168,252	194,882	30,857	224,353	2.9	4.1	6.4	7.4	4.2	10.3		
Agriculture, forestry, and fishing	29,222	995,922	25,038	129,787	18,230	70,438	81,611	15,412	157,581	8.9	10.6	10.9	14.5	10.9	13.3		
Farms	27,423	976,971	23,451	126,900	17,748	68,708	80,762	14,906	153,886	9.3	10.8	11.2	14.8	11.2	13.7		
Field crop	10,827	486,997	9,897	66,943	7,851	34,661	94,595	7,626	116,617	13.8	13.5	14.5	17.8	13.1	19.2		
Livestock	11,683	47,318	10,569	16,910	7,851	16,910	15,211	5,153	22,861	14.0	13.0	20.6	32.0	20.0	19.2		
Other	4,913	100,822	2,985	11,929	2,479	17,137	1,378	2,127	14,308	25.6	28.6	28.1	35.1	26.7	41.5		
Other agriculture, forestry and fishing	1,798	18,951	1,585	3,597	482	1,728	849	506	3,695	26.9	25.9	43.4	29.7	35.9	51.8		
Mining	125	(*)	(*)	(*)	(*)	(*)	184	(*)	(*)	47.7	(*)	(*)	(*)	(*)	51.4		
Construction	7,877	271,201	5,049	10,895	3,308	48,203	47,959	7,022	49,814	6.9	10.3	13.5	17.6	10.2	38.3		
General building contractors and operative builders	1,758	108,492	1,183	3,346	861	18,525	14,007	1,669	14,148	14.1	17.7	25.8	35.5	16.2	73.8		
Special trade contractors	5,204	121,956	3,261	4,781	2,065	21,928	27,613	4,728	28,850	8.5	13.8	16.1	20.5	17.7	52.8		
Other construction	715	40,753	605	3,068	382	5,750	6,338	625	6,816	22.0	27.7	30.4	27.4	44.4	54.4		
Manufacturing	1,812	88,851	1,485	7,496	603	14,039	4,681	1,067	8,314	14.7	20.3	23.2	29.0	22.1	32.4		
Transportation, communication, electric, gas, and sanitary services	2,443	79,322	2,072	8,980	873	11,205	7,674	1,606	10,239	13.1	16.8	18.6	29.8	18.6	28.5		
Trucking and warehousing	1,853	66,455	1,526	5,925	504	9,854	5,345	1,188	7,995	15.4	18.4	20.4	33.6	21.5	30.5		
Other	590	13,467	546	1,055	369	2,244	1,829	416	2,441	24.6	42.1	44.1	(*)	36.5	41.5		
Wholesale and retail trade	11,600	838,833	7,232	15,281	5,038	69,776	50,985	7,745	60,474	5.3	6.1	9.1	10.3	7.5	17.2		
Wholesale trade	1,572	157,514	850	2,096	373	6,400	1,313	1,410	12,200	14.3	10.3	18.0	17.7	15.9	37.2		
Retail trade	9,866	680,965	6,382	13,184	4,665	63,376	39,581	6,430	48,135	5.7	7.1	10.1	11.2	8.5	16.6		
Food stores	1,572	157,514	850	2,096	373	6,400	1,313	1,410	12,200	14.3	10.3	18.0	17.7	15.9	37.2		
Automotive dealers and service stations	1,192	181,982	1,084	1,893	902	11,655	9,392	858	9,962	15.4	14.5	16.1	17.8	15.4	43.4		
Eating and drinking places	1,461	94,069	1,264	3,372	1,048	18,053	5,161	989	6,449	22.0	25.0	20.3	20.6	20.8	34.2		
Direct selling organizations	2,756	11,130	607	1,681	181	2,220	735	1,504	1,504	11.8	17.5	39.6	93.1	32.9	38.6		
Other retail trade	3,579	233,909	2,473	4,737	1,861	26,062	18,562	2,401	22,906	9.6	12.3	16.0	20.8	13.6	28.8		
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Finance, insurance, and real estate	4,067	52,491	2,299	3,409	726	1,608	24,405	2,527	27,246	3.6	13.2	23.0	47.0	12.9	31.9		
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Insurance agents, brokers and service	334	14,050	536	722	330	311	797	797	753	19.2	22.7	40.5	56.0	24.9	70.0		
Real estate	3,097	37,980	1,761	2,686	394	1,286	16,529	2,094	19,274	11.2	16.2	27.1	57.2	15.3	33.0		
Services	12,958	193,812	8,178	11,370	3,519	21,588	57,820	9,630	63,747	5.2	6.6	14.8	13.2	7.9	18.5		
Hotels and other lodging places	721	10,548	602	1,542	294	857	470	524	1,221	23.0	34.2	39.6	48.6	34.6	52.9		
Personal services	2,723	19,312	1,702	1,301	607	1,705	4,918	2,047	5,555	11.9	21.8	27.8	35.5	22.4	42.7		
Business services	2,055	15,606	599	337	450	1,955	6,300	1,700	7,215	13.4	18.3	24.0	35.7	19.7	42.7		
Automobile repair and services	1,031	26,662	939	2,413	429	3,535	2,645	734	3,737	18.9	25.9	52.2	40.8	29.9	60.6		
Amusement and recreation services except motion pictures	1,209	6,974	779	1,576	(*)	(*)	—291	(*)	1,292	17.5	32.5	47.0	(*)	49.5	33.8		
Medical and health services	1,227	63,239	1,004	1,897	781	9,423	29,733	1,171	29,867	14.4	13.7	19.3	17.4	12.6	78.0		
Offices of physicians	395	27,341	336	421	279	4,928	15,293	384	15,293	19.9	18.5	22.2	26.2	17.0	49.4		
Offices of dentists	333	21,385	333	830	293	3,494	9,388	333	9,388	26.3	32.9	32.9	26.5	24.1	36.9		
Other medical services	498	14,513	335	646	(*)	(*)	5,081	454	5,186	26.5	32.5	35.1	32.7	36.9	36.9		
Legal services	349	7,777	200	147	(*)	(*)	342	342	4,766	27.2	32.3	36.3	(*)	30.0	92.6		
Other services	3,643	41,694	2,353	2,557	566	3,223	9,283	2,505	10,294	10.0	24.7	19.7	45.8	17.6	29.0		
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income		Net income		Coefficient of variation (percent) ¹		Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Depreciation	Payroll		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Illinois														
All industries	552,906	18,969,354	375,408	879,654	205,471	1,587,643	3,067,358	396,320	2,9	3,3	6.1	5.2	3.7	6.3
All nonfarm industries	372,716	14,732,678	232,729	385,395	115,551	1,479,343	2,224,946	282,274	2,5	3,4	5.9	5.5	3.3	7.2
Agriculture, forestry, and fishing	186,059	4,316,698	147,096	500,398	91,161	116,612	852,235	117,754	7,1	8,9	9.8	13.1	9.1	14.4
Farms	180,190	4,236,676	142,679	494,259	89,920	108,300	842,412	114,046	7,3	9,0	9.9	13.8	9.3	14.9
Field crop	123,878	2,657,023	94,262	329,686	60,908	61,908	708,086	89,595	10,6	10,5	11.7	19.3	10.6	23.3
Livestock	40,479	1,501,669	40,031	154,478	27,388	43,024	128,902	229,631	15,4	17,2	19.5	22.5	20.5	20.2
Other	15,833	578,653	9,386	10,934	1,614	3,680	5,424	5,485	26,2	26,2	26.2	25.9	58.5	18.9
Other agriculture, forestry, and fishing	5,869	79,922	4,417	6,139	1,241	8,312	9,823	3,708	19,3	28,3	23.9	40.6	37.3	25.1
Mining	3,067	148,239	1,966	8,802	793	13,967	6,910	20,523	23,9	22,6	28.0	45.9	19.1	19.4
Construction	40,690	1,672,985	26,345	66,250	16,046	265,655	203,494	34,406	242,177	7,9	10,7	20.9	15.5	23.6
General building contractors and operative builders	6,875	547,596	4,655	7,737	3,792	66,688	32,759	5,380	49,415	19,1	23,9	25.3	21.3	34.2
Special trade contractors	32,746	1,026,112	22,849	50,697	11,751	209,727	160,943	28,071	180,942	8,9	13,6	19.5	12.0	35.4
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	10,285	478,881	9,022	17,577	4,767	107,514	62,004	6,629	90,247	14,7	21,3	21.7	19.3	34.7
Transportation, communication, electric, gas, and sanitary services	13,540	345,642	9,222	33,642	3,893	24,250	48,172	9,697	63,491	13,7	18,7	30.3	21.6	49.3
Trucking and warehousing	9,931	287,221	6,995	30,996	3,076	20,963	36,920	7,199	51,173	16,2	21,2	32.8	29.2	52.9
Other	3,709	48,421	2,227	2,646	(*)	(*)	11,252	2,558	12,318	25,7	29,7	37.7	37.1	42.7
Wholesale and retail trade	108,645	8,578,740	66,013	112,435	43,704	634,318	616,387	77,916	688,474	4,5	5,0	7.6	7.6	13.7
Wholesale trade	15,724	2,290,278	9,407	21,050	4,894	84,457	199,640	13,281	207,994	11,2	7,9	16.1	14.7	22.8
Retail trade	91,104	6,154,705	55,234	89,987	37,732	533,465	399,494	63,490	462,044	5,0	6,2	8.8	7.3	15.4
Food stores	9,020	1,120,436	5,354	10,453	5,302	77,749	45,590	7,790	52,004	16,2	15,3	25.5	22.0	47.6
Automotive dealers and service stations	10,493	2,142,113	8,366	15,576	7,383	147,901	91,187	8,072	99,688	13,8	13,7	15.1	13.8	32.5
Eating and drinking places	1,263	1,039,298	14,394	29,883	11,423	164,939	124,463	12,859	36,303	11,6	12,8	27.4	29.7	44.3
Clothing and accessories	16,423	1,552,822	15,322	36,882	(*)	31,945	31,945	12,859	36,303	11,6	12,8	27.4	29.7	44.3
Other retail trade	35,923	1,657,872	21,158	36,889	11,637	137,710	161,311	22,793	161,705	8,0	11,4	16.3	16.4	18.7
Wholesale and retail trade not allocable	2,017	133,757	1,372	2,398	(*)	(*)	17,233	1,145	18,436	33,2	44,8	42.3	48.1	53.8
Finance, insurance, and real estate	37,264	591,675	16,131	17,764	4,228	26,173	244,282	29,396	270,443	9,3	9,5	15.3	29.8	17.3
Finance	2,139	111,124	1,398	1,513	510	6,072	37,659	1,508	43,148	29,7	53.2	89.6	25.6	19.2
Insurance agents, brokers, and service	16,722	255,956	6,327	3,846	2,522	12,434	127,958	14,621	133,407	16,3	24.6	40.1	16.2	39.3
Real estate	18,403	224,795	8,366	12,405	1,196	7,667	78,645	13,269	53,886	11,1	12.8	19.5	15.6	25.4
Services	152,449	2,831,489	97,613	122,686	40,679	379,154	1,007,479	116,129	1,089,427	3,6	5,6	8.6	4.9	11.5
Hotels and other lodging places	4,271	124,905	3,784	15,241	3,013	18,103	508	1,189	12,135	24,1	28.7	28.2	51.4	30.5
Personal services	33,428	358,044	22,994	20,135	7,439	56,516	88,164	26,416	99,672	9,6	16.9	20.3	17.9	21.2
Business services	25,437	1,054,910	1,610	1,610	(*)	(*)	1,610	1,610	22,082	14,1	24.4	42.6	25.0	47.5
Amusement and recreation services except motion pictures	8,643	234,923	7,290	10,246	2,795	34,254	43,794	6,881	47,326	16,9	25.1	24.4	25.0	47.5
Medical and health services	13,781	181,478	8,716	10,459	2,437	34,540	23,302	7,711	44,242	13,6	19.0	46.4	20.5	19.9
Offices of dentists	29,636	884,697	13,884	20,711	9,370	39,377	439,553	21,314	487,526	8,3	13,5	13.5	7.4	41.9
Offices of opticians	4,374	57,444	6,809	12,051	4,306	50,556	278,243	8,149	126,411	11,0	19.2	13.6	9.3	50.6
Other dental services	4,160	249,941	3,340	5,692	2,693	27,920	126,411	4,117	126,482	19,2	21.9	19.5	15.2	98.7
Other medical services	9,874	167,042	3,335	4,968	2,374	74,998	76,557	9,048	74,898	14,8	35.4	49.4	19.4	72.6
Legal services	7,148	321,259	5,569	6,154	3,464	36,917	163,495	6,038	167,918	13,6	17.8	23.7	13.0	65.0
Other services	35,045	410,351	22,779	16,753	6,255	62,290	111,512	26,480	127,416	8,0	17.9	31.5	17.5	33.9
Nature of business not allocable	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Number of businesses	Business receipts	Coefficient of variation (percent)		Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Amount	Business receipts			Depreciation	Payroll		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Indiana															
All industries	331,250	9,360,503	219,968	499,034	123,702	800,098	1,320,878	237,029	1,855,817	4.1	5.0	8.2	8.5	5.8	11.6
All nonfarm industries	185,563	6,714,802	115,511	195,027	58,394	732,739	882,417	143,184	1,027,548	3.5	5.3	8.4	9.1	5.2	13.3
Agriculture, forestry, and fishing	149,439	2,688,985	106,719	311,317	88,803	78,592	434,723	94,740	832,473	8.0	11.3	12.1	21.4	11.9	17.2
Farms	145,682	2,645,701	104,457	304,007	87,359	65,308	438,461	93,845	628,069	8.2	11.4	12.4	22.5	12.0	17.7
Field crop	91,859	1,457,868	61,123	168,506	33,768	38,671	396,695	35,070	397,605	10.7	15.7	16.6	35.0	14.3	30.2
Livestock	42,919	1,116,097	35,106	122,031	26,675	19,043	126,096	24,705	221,324	14.6	17.2	19.9	16.5	22.3	22.9
Other	10,904	69,736	8,228	13,470	4,845	9,645	14,334	2,841	9,140	22.3	69.3	50.8	61.9	59.5	59.5
Other agriculture, forestry, and fishing	2,757	43,284	2,262	7,310	(*)	(*)	-3,738	(*)	(*)	31.2	48.5	48.4	(*)	(*)	59.8
Mining	527	25,628	118	1,009	(*)	(*)	-498	185	5,872	48.4	32.6	35.8	(*)	37.4	79.3
Construction	28,588	991,370	18,872	33,902	11,819	194,308	139,121	25,337	153,833	9.2	13.1	18.9	21.1	12.7	34.2
General building contractors and operative builders	4,758	357,981	3,453	5,081	2,655	57,133	36,343	3,945	42,524	22.6	22.5	27.6	31.8	24.7	43.3
Special trade contractors	19,464	516,803	12,927	24,326	7,460	116,321	85,095	17,481	92,566	11.2	17.4	24.9	28.1	16.2	56.1
Other construction	4,366	86,586	2,292	4,495	(*)	(*)	17,683	3,911	18,743	23.2	43.0	34.9	(*)	37.3	72.8
Manufacturing	2,968	158,927	1,891	8,718	(*)	(*)	17,235	2,540	18,855	28.9	39.8	42.5	(*)	39.0	94.6
Transportation, communication, electric, gas, and sanitary services	12,715	285,928	8,021	31,852	1,860	33,811	44,835	9,548	55,684	14.3	21.2	23.8	43.4	18.3	39.4
Trucking and warehousing	7,908	224,811	5,859	25,744	(*)	(*)	23,041	5,570	33,548	18.1	24.7	27.3	(*)	26.7	40.6
Other	4,807	61,117	2,162	5,915	(*)	(*)	21,794	3,978	22,136	23.1	40.2	45.9	(*)	28.9	62.9
Wholesale and retail trade	53,706	3,440,360	34,649	50,458	21,448	264,523	203,550	36,338	256,856	6.8	7.9	14.5	11.8	9.7	19.0
Wholesale trade	6,626	850,606	4,815	13,364	2,857	28,859	51,169	4,971	57,393	18.4	13.7	43.8	26.2	21.1	45.7
Retail trade	42,984	2,810,265	28,156	35,450	18,498	231,460	126,002	28,095	172,905	7.4	9.7	12.4	13.1	11.6	21.1
Food stores	3,125	428,228	3,125	2,808	1,044	19,214	15,399	2,274	16,142	27.6	28.9	27.3	33.4	35.5	54.8
Automotive dealers and service stations	6,127	1,203,585	6,049	1,803	4,704	67,256	45,115	5,169	56,635	17.1	25.4	18.8	19.7	20.4	36.6
Eating and drinking places	1,184	595,037	796	13,023	4,799	83,549	17,663	7,062	23,323	19.6	22.3	26.1	27.6	28.3	43.8
Direct selling organizations	1,325	152,512	1,325	15,414	1,325	15,414	15,414	15,414	15,414	15.6	15.6	15.6	15.6	15.6	15.6
Other retail trade	15,908	812,593	10,467	9,949	6,703	60,319	37,683	9,449	58,107	12.2	18.7	20.1	22.7	20.5	34.6
Wholesale and retail trade not allocable	4,096	179,509	1,678	1,644	(*)	(*)	26,379	3,270	28,558	23.7	33.7	38.5	(*)	31.2	89.4
Finance, insurance, and real estate	13,853	264,830	7,115	8,487	2,719	15,443	101,645	10,551	113,118	12.8	18.8	20.0	36.8	18.7	28.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,615	123,118	4,039	2,448	(*)	(*)	51,114	4,453	53,854	20.5	29.4	32.0	(*)	27.6	45.9
Real estate	7,544	121,019	2,903	5,849	608	5,252	48,080	5,668	55,946	16.9	25.7	25.7	60.4	29.5	34.4
Services	68,852	1,121,987	41,979	55,065	17,203	162,642	378,757	56,728	413,992	5.8	8.4	17.4	18.5	8.5	35.8
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	19,916	194,858	10,671	8,776	4,153	42,585	54,043	3,717	59,703	11.3	22.0	25.6	39.7	18.3	55.0
Business services	10,990	94,297	5,230	1,333	3,824	9,968	75,131	3,968	75,131	14.3	26.1	35.6	27.5	28.6	80.1
Automotive repair and services	4,018	121,298	3,735	6,130	(*)	(*)	11,382	3,142	12,244	24.9	37.4	55.4	(*)	38.6	60.2
Amusement and recreation services, except motion pictures	5,637	42,143	4,226	5,283	(*)	(*)	7,997	4,119	18,068	23.1	51.1	37.2	(*)	66.9	57.8
Medical and health services	6,463	334,543	4,103	7,766	2,261	45,643	177,007	5,695	178,228	14.7	13.5	17.7	16.4	12.6	41.5
Offices of physicians	2,304	154,192	1,637	3,285	1,038	17,038	98,177	1,388	99,038	18.7	15.0	18.5	18.1	14.6	56.3
Offices of dentists	1,510	81,827	987	2,392	1,092	13,507	39,759	1,389	39,796	30.0	28.9	41.5	33.9	28.8	76.1
Other medical services	2,649	98,534	1,479	2,089	628	15,096	23,281	2,328	39,394	38.0	30.6	35.2	33.6	32.0	44.2
Legal services	2,981	54,441	2,028	1,297	534	3,752	34,472	2,214	35,035	25.4	29.2	27.9	36.7	31.4	79.5
Other services	17,892	244,968	11,031	11,031	4,480	43,356	58,600	14,146	62,857	11.6	23.4	26.2	33.2	20.9	23.8
Nature of business not allocable	1,804	12,868	(*)	(*)	(*)	(*)	1,510	(*)	(*)	34.7	41.0	(*)	(*)	(*)	76.2

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]																	
Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)		Net income		Business receipts	Coefficient of variation (percent)			Net income	Deficit	
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount		Depreciation	Payroll				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Iowa																	
All industries	317,248	11,361,199	239,578	768,994	162,582	586,470	1,697,183	230,457	1,985,563	4.4	4.6	5.8	8.1	5.2	12.6		
All nonfarm industries	134,173	5,167,803	87,444	142,353	48,744	450,371	628,647	94,930	688,890	4.5	5.5	9.0	10.0	5.9	14.7		
Agriculture, forestry, and fishing	185,289	6,228,284	154,348	630,437	117,144	1,400,355	1,080,356	136,434	1,298,970	6.6	7.0	8.1	10.9	7.4	15.9		
Farms	183,075	6,193,395	152,134	626,551	115,838	1,380,099	1,070,536	135,527	1,286,673	6.9	7.1	8.2	11.1	7.5	16.0		
Field crop	85,265	2,092,455	70,989	251,344	50,623	568,119	433,743	69,743	646,286	10.1	10.6	13.3	17.5	10.5	27.8		
Livestock	89,275	4,077,532	74,570	365,719	62,356	86,992	516,889	62,604	629,600	9.7	10.5	10.5	14.4	10.7	20.0		
Other	8,515	23,363	6,565	9,438	(*)	(*)	-14,472	(*)	(*)	36.1	54.4	53.7	(*)	(*)	56.4		
Other agriculture, forestry, and fishing	2,214	34,888	2,214	3,886	(*)	(*)	9,822	(*)	(*)	38.6	42.0	37.7	(*)	(*)	61.6		
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Construction	20,799	629,962	14,142	23,929	6,713	122,437	95,676	17,709	107,231	12.8	16.2	21.7	25.9	15.6	48.7		
General building contractors and operative builders	3,304	114,181	2,946	5,684	(*)	20,375	2,853	21,429	31.6	35.6	34.1	(*)	37.0	37.0	54.8		
Special trade contractors	16,585	475,047	10,287	15,453	6,077	92,691	70,030	13,947	80,323	14.4	19.1	23.9	31.8	17.9	53.4		
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Manufacturing	2,019	71,176	1,969	2,767	(*)	(*)	17,650	(*)	(*)	36.5	45.0	48.4	(*)	(*)	79.6		
Transportation, communication, electric, gas, and sanitary services	11,501	409,110	9,303	41,586	3,610	30,415	39,471	6,773	49,295	16.9	20.2	24.3	31.1	25.3	42.2		
Trucking and warehousing	10,004	367,399	7,905	40,267	3,004	28,229	37,700	5,825	47,235	16.3	20.6	25.1	33.2	26.3	43.5		
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Wholesale and retail trade	45,633	3,305,756	26,978	41,846	16,719	204,601	194,935	28,461	226,590	7.9	7.4	11.3	13.4	10.0	21.6		
Wholesale trade	6,791	1,232,841	5,345	11,743	3,538	33,250	66,687	5,034	77,110	16.0	10.2	17.6	20.9	17.0	39.9		
Retail trade	37,244	2,072,915	21,381	30,020	14,977	171,147	121,309	22,349	141,143	8.9	10.5	14.2	15.5	12.7	26.9		
Food stores	2,864	394,223	2,067	4,264	1,919	24,787	25,678	2,152	26,077	28.9	26.7	35.2	30.0	30.8	52.1		
Automotive dealers and service stations	3,356	631,869	2,415	4,960	2,303	29,787	20,273	2,108	22,742	23.6	23.0	34.2	27.3	34.0	51.7		
Eating and drinking places	5,949	433,340	5,002	11,382	5,001	77,919	27,794	4,897	26,316	20.6	22.3	34.2	28.3	36.6	90.0		
Direct selling organizations	12,473	47,156	(*)	(*)	(*)	(*)	(*)	(*)	(*)	17.3	44.8	(*)	(*)	(*)	(*)		
Other retail trade	12,600	524,172	6,775	9,122	5,012	38,209	52,768	7,158	61,255	15.6	18.0	19.5	26.6	19.6	33.9		
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Finance, insurance, and real estate	11,524	211,918	5,408	5,538	2,620	15,798	92,719	9,560	95,658	15.8	24.3	33.1	35.7	16.8	32.1		
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Insurance agents, brokers, and service	3,961	113,348	1,924	2,675	1,187	8,080	44,135	3,763	44,522	26.1	41.4	60.9	48.9	25.9	96.0		
Real estate	7,341	84,894	3,264	2,863	1,433	4,070	45,062	5,596	46,902	20.2	22.6	31.1	44.9	23.2	47.2		
Services	40,479	504,914	27,426	22,793	10,570	64,758	176,280	29,687	189,712	8.6	12.7	14.4	19.5	12.0	28.5		
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Personal services	7,253	26,266	4,954	636	(*)	(*)	11,195	5,641	(*)	22.8	40.7	40.7	(*)	46.4	51.9		
Business services	6,310	59,016	3,456	2,946	2,054	5,563	18,395	5,219	20,381	21.1	40.9	42.0	57.8	33.3	50.6		
Automobile repair and services	3,130	77,655	2,762	3,383	(*)	(*)	13,554	2,216	16,656	30.7	36.6	34.4	(*)	43.1	72.5		
Amusement and recreation services except motion pictures	6,031	14,637	3,221	17,46	(*)	(*)	652	4,067	3,765	25.7	36.1	36.3	(*)	44.0	62.9		
Medical and health services	2,764	150,557	1,967	4,756	1,361	22,499	73,445	2,116	73,600	25.8	21.3	26.7	34.3	19.1	67.2		
Offices of physicians	853	69,720	603	1,657	457	9,068	40,514	704	40,682	25.1	24.6	27.3	(*)	24.5	68.4		
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Legal services	1,215	36,849	(*)	(*)	(*)	(*)	20,734	(*)	(*)	41.6	38.5	(*)	(*)	(*)	98.6		
Other services	12,416	119,827	8,998	4,885	3,479	17,968	31,658	8,954	35,305	16.0	28.5	30.1	(*)	27.5	53.8		
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Number of businesses		Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent)	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)							
Kansas																							
All industries	237,927	8,125,346	161,500	475,140	114,131	570,349	1,132,409	174,701	1,420,782	43	53	8.2	8.0	70	12.1								
All nonfarm industries	117,163	4,593,358	71,448	115,650	43,395	450,025	656,136	91,161	739,965	49	64	10.0	9.4	96	13.9								
Agriculture, forestry, and fishing	123,928	3,596,027	92,242	384,195	72,092	123,563	495,556	84,928	683,716	82	89	10.3	13.5	101	15.9								
Farms	120,764	3,531,989	90,052	359,490	70,766	120,324	476,271	83,520	660,827	84	90	10.4	13.8	103	16.1								
Field crop	66,653	1,884,501	51,583	226,856	36,982	70,770	459,714	54,271	515,393	115	129	13.5	19.1	122	26.9								
Livestock	45,239	1,568,074	33,724	116,972	31,536	45,103	26,067	147,673	17,761	26	26	13.1	17.6	202	21.3								
Other	8,865	79,414	4,745	15,862	2,218	4,451	—	3,162	17,761	43	43	43.6	43.0	49.5	52.6								
Other agriculture, forestry, and fishing	3,164	64,038	2,190	4,705	1,556	3,239	9,285	(*)	(*)	306	306	38.3	47.3	(*)	43.7								
Mining	4,384	222,862	3,393	13,821	1,130	19,287	13,560	2,919	35,619	211	211	34.4	52.7	174	28.3								
Construction	12,603	434,856	5,516	12,662	5,326	82,086	65,749	10,843	71,587	183	213	32.6	27.5	191	89.7								
General building contractors and operative builders	977	122,376	976	1,411	(*)	(*)	15,563	977	15,563	53	53	49.6	(*)	42.5	(*)								
Special trade contractors	10,722	231,889	5,046	6,231	4,055	5,257	38,886	9,062	44,724	181	269	30.2	35.2	242	59.7								
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Manufacturing	3,999	77,175	2,796	4,479	(*)	(*)	7,169	2,607	9,522	278	459	45.5	(*)	44.5	52.7								
Transportation, communication, electric, gas, and sanitary services	9,087	238,556	4,695	23,551	3,976	29,764	25,926	7,284	32,997	227	207	32.1	31.0	273	59.8								
Trucking and warehousing	8,231	228,236	4,196	22,226	3,020	29,300	23,116	6,428	30,187	239	214	32.5	31.5	285	58.6								
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Wholesale and retail trade	32,477	2,505,512	16,973	26,190	15,107	162,504	164,061	23,169	185,369	92	92	13.0	12.8	105	27.3								
Wholesale trade	5,898	560,997	3,533	7,242	1,568	20,878	48,280	4,774	49,380	226	150	22.7	25.3	202	50.9								
Retail trade	25,534	1,905,316	14,900	20,426	13,385	161,436	116,572	17,503	134,574	103	107	16.0	14.1	124	30.4								
Food stores	1,010	222,316	910	1,148	1,010	13,718	5,570	564	5,570	406	244	27.6	24.4	256	73.4								
Automotive dealers and service stations	4,460	568,875	2,215	3,366	2,518	31,038	31,819	3,608	34,476	32	202	32.0	32.0	25	52.6								
Eating and drinking places	7,853	270,610	5,510	5,910	3,323	5,177	24,610	4,731	29,341	212	465	51.3	51.3	462	41.0								
Clothing stores	1,488	148,818	2,851	4,391	1,488	14,881	14,881	1,488	14,881	167	200	18.6	25.6	200	52.4								
Other retail trade	7,715	680,389	5,487	9,891	5,478	63,272	56,830	5,320	65,377	167	167	25.6	25.6	200	52.4								
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Finance, insurance, and real estate	11,536	306,449	8,760	4,976	2,257	15,176	84,977	8,811	91,660	154	246	23.7	50.0	187	36.3								
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Insurance agents, brokers, and service	4,322	120,587	2,340	1,268	1,448	12,505	46,173	3,827	46,375	254	323	39.4	39.9	276	71.2								
Real estate	6,750	162,701	3,974	3,666	(*)	(*)	37,980	4,885	42,872	200	357	29.2	27.3	257	49.2								
Services	39,911	744,091	26,053	23,065	13,138	96,347	284,611	34,041	300,302	89	199	17.6	19.5	214	30.4								
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Personnel services	12,524	132,260	9,479	7,448	5,619	26,079	26,536	9,873	29,435	66	257	39.2	38.9	244	46.4								
Business services	4,825	48,253	2,799	2,795	1,684	17,715	24,485	9,807	26,434	65	154	32.0	35.1	253	53.1								
Automotive repair and services	2,950	94,068	2,283	2,604	(*)	(*)	11,091	2,142	14,933	357	400	38.6	41.6	416	99.4								
Amusement and recreation services, except motion pictures	1,907	6,603	1,459	1,053	(*)	(*)	316	(*)	(*)	388	450	55.5	(*)	56.5	53.5								
Medical and health services	5,144	229,672	3,238	6,073	2,892	39,236	122,208	5,035	127,589	230	176	39.0	22.1	166	61.3								
Offices of physicians	1,192	106,962	1,742	1,879	862	18,239	61,934	1,063	61,511	230	22	32.9	27.6	216	69.0								
Offices of dentists	2,791	46,218	(*)	(*)	(*)	(*)	27,399	2,781	27,442	(*)	38.5	(*)	35.9	94.8	(*)								
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Legal services	1,615	154,978	1,414	2,491	(*)	(*)	78,027	1,604	79,653	438	779	96.4	(*)	76.0	59.7								
Other services	7,609	73,883	4,552	1,400	(*)	(*)	24,447	7,145	25,921	192	326	30.4	(*)	29.2	59.9								
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—								

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts			Depreciation			Payroll			Net income			Coefficient of variation (percent)			Net income			Payroll	Depreciation	Net income	Deficit	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)								
Kentucky																								
All industries																								
283,519	8,401,572	191,750	383,006	150,601	660,352	568,757	192,488	822,485	5.1	5.8	9.4	5.1	5.8	8.0	8.2	12.5								
All nonfarm industries																								
123,911	4,931,361	74,523	152,389	47,994	505,561	604,856	97,071	892,025	4.8	5.5	10.8	4.8	5.5	9.7	8.4	14.0								
Agriculture, forestry, and fishing																								
164,844	1,560,984	119,908	213,478	104,310	178,447	88,223	240,019	240,019	8.1	14.7	14.1	8.1	14.7	20.8	15.5	18.1								
Farms																								
159,608	1,470,211	117,227	210,619	102,607	154,771	85,427	230,460	230,460	8.3	15.4	14.2	8.3	15.4	21.4	16.0	18.2								
99,201	878,118	70,934	137,450	66,582	111,095	53,376	154,521	154,521	10.6	21.0	19.0	10.6	21.0	21.0	19.8	23.3								
50,049	531,884	40,422	87,179	33,044	38,766	25,494	70,787	70,787	14.8	23.3	21.8	14.8	23.3	32.9	29.3	31.0								
9,858	60,209	5,871	5,990	2,981	4,910	9,228	1,557	5,172	30.9	71.5	24.8	30.9	71.5	24.8	74.1	26.6								
Other agriculture, forestry, and fishing																								
5,236	90,773	2,681	2,857	(*)	(*)	7,548	(*)	(*)	26.8	43.0	45.8	(*)	43.0	(*)	(*)	46.5								
Mining																								
1,957	101,251	1,732	8,937	339	10,890	8,202	1,878	11,207	38.8	21.8	29.5	38.8	21.8	36.2	24.8	49.6								
Construction																								
20,209	821,954	9,873	23,823	10,278	136,320	89,831	17,060	89,202	13.3	18.2	18.8	13.3	18.2	21.9	18.6	42.2								
General building contractors and operative builders																								
3,247	170,666	1,893	3,303	673	9,506	9,646	11,078	58,123	18.1	32.2	45.8	30.3	32.2	45.8	(*)	39.9								
12,908	374,312	6,369	14,628	6,736	99,506	48,469	11,078	58,123	18.1	32.2	45.8	18.1	32.2	27.5	21.4	57.7								
4,054	76,976	(*)	(*)	(*)	(*)	11,516	3,355	12,468	32.1	36.8	(*)	32.1	36.8	(*)	47.2	56.3								
Manufacturing																								
2,846	102,321	2,848	4,700	1,741	16,827	11,060	1,778	12,810	33.8	37.5	49.3	33.8	37.5	38.9	51.4	54.9								
Transportation, communication, electric, gas, and sanitary services																								
11,833	312,594	8,584	51,027	3,816	44,210	36,916	8,548	50,488	18.3	20.9	26.9	18.3	20.9	36.3	23.1	35.8								
Trucking and warehousing																								
9,605	272,575	7,414	49,512	3,345	41,182	27,173	6,731	38,929	20.2	23.2	27.7	20.2	23.2	41.8	26.1	40.1								
Other																								
2,028	40,019	(*)	(*)	(*)	(*)	9,743	(*)	(*)	44.0	41.3	(*)	44.0	41.3	(*)	(*)	64.7								
Wholesale and retail trade																								
36,717	2,926,329	22,806	33,095	17,157	168,243	183,430	27,087	207,152	8.7	8.6	18.2	8.7	8.6	13.3	10.2	21.2								
Wholesale trade																								
2,184	535,454	2,056	11,312	1,659	24,135	37,206	2,167	38,110	27.8	17.0	50.2	27.8	17.0	37.8	23.1	68.1								
Retail trade																								
33,007	2,317,060	20,955	21,577	14,845	142,680	141,286	23,970	182,474	9.3	19.0	19.4	9.3	19.0	14.3	11.6	23.0								
Food stores																								
6,973	653,695	5,924	6,373	3,203	19,862	4,509	23,900	23,900	20.1	20.3	22.8	20.1	20.3	20.1	19.0	53.5								
Automotive dealers and service stations																								
3,522	1,643,373	2,766	3,443	2,806	21,010	2,815	23,334	23,334	23.2	28.5	37.4	23.2	28.5	34.8	36.2	65.5								
Electronics and appliances																								
6,220	60,093	(*)	(*)	(*)	(*)	4,228	3,824	7,688	23.5	54.9	(*)	23.5	54.9	(*)	56.0	68.1								
Other retail trade																								
11,349	798,439	8,276	7,739	5,890	61,993	83,153	8,396	70,800	16.3	17.7	24.6	16.3	17.7	25.0	18.4	39.1								
Wholesale and retail trade not allocable																								
(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Finance, insurance, and real estate																								
7,283	156,944	2,830	5,604	1,875	8,736	81,504	5,897	87,811	18.1	18.3	28.7	18.1	18.3	30.5	19.5	32.8								
Finance																								
1,819	85,086	1,560	3,297	781	4,928	38,602	1,815	36,634	31.9	27.1	29.9	31.9	27.1	40.3	28.4	66.5								
Insurance agents, brokers, and service																								
5,414	31,021	1,768	4,784	1,085	24,942	24,942	4,082	30,977	21.9	24.9	33.4	21.9	24.9	48.6	26.5	33.2								
Real estate																								
37,783	603,558	23,124	21,902	10,937	89,104	22,987	31,780	242,796	9.3	13.0	14.3	9.3	13.0	21.7	13.0	28.0								
Services																								
Hotels and other lodging places																								
13,917	119,363	8,044	3,560	2,742	11,814	46,651	12,415	47,707	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Personal services																								
4,178	31,037	1,329	2,788	(*)	10,076	3,800	12,900	12,900	18.8	22.0	27.1	18.8	22.0	37.5	22.0	58.7								
Business services																								
2,912	138,660	2,104	3,669	(*)	(*)	19,690	2,609	20,844	23.9	38.4	42.5	23.9	38.4	(*)	37.0	86.6								
Automotive repair and services																								
Amusement and recreation services, except motion pictures																								
4,136	14,851	1,572	2,594	(*)	(*)	5,213	(*)	(*)	29.2	44.1	49.1	29.2	44.1	(*)	55.6	55.6								
Medical and health services																								
2,791	175,491	2,271	3,677	1,844	22,811	80,621	2,773	103,249	26.4	23.8	25.8	26.4	23.8	27.8	25.3	70.1								
Offices of physicians																								
1,821	122,846	1,315	1,855	1,073	14,508	16,016	1,807	81,135	32.3	30.6	33.1	32.3	30.6	35.8	30.5	82.9								
Offices of dentists																								
(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Other medical services																								
(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
Legal services																								
1,308	42,239	1,007	658	652	4,122	26,134	1,099	27,015	33.7	25.6	33.6	33.7	25.6	35.6	28.1	81.1								
Other services																								
8,166	72,601	5,780	3,642	(*)	(*)	26,453	6,724	28,590	20.0	32.8	20.5	20.0	32.8	(*)	30.8	46.5								
Nature of business not allocable																								
(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Louisiana															
All industries	149,053	5,340,329	101,863	283,057	57,557	594,262	545,926	96,975	609,060	5.1	8.3	11.2	11.0	5.8	10.4
Nonferrous metal industries	111,534	4,711,907	73,595	145,357	39,795	591,525	642,651	48,213	746,161	4.5	8.4	8.4	11.7	5.7	13.0
Agriculture, forestry, and fishing	41,025	747,438	31,319	122,797	19,064	86,550	-81,678	14,253	85,466	14.3	22.1	21.7	26.3	21.2	14.5
Farms	37,519	629,422	26,268	117,700	17,772	72,237	-96,725	11,762	62,899	15.4	25.2	22.8	30.2	25.1	14.9
Forest and other land	1,603	11,516	4,330	5,097	1,922	13,317	1,583	2,762	12,534	21.2	42.8	33.2	38.6	28.1	28.1
Livestock	19,765	161,308	16,628	42,986	8,062	13,597	-86,536	2,762	2,762	21.2	42.8	33.2	38.6	28.1	28.1
Other	6,771	29,738	1,027	3,509	1,237	3,509	-7,990	4,440	7,541	45.4	49.6	38.1	60.9	55.8	33.0
Other agriculture, forestry, and fishing	3,506	119,016	3,051	6,097	1,292	13,813	15,049	2,491	22,967	26.4	39.4	32.4	43.3	39.6	57.5
Mining	2,151	144,174	1,307	7,813	467	5,872	23,992	1,725	33,276	24.7	17.7	31.5	50.4	21.3	28.5
Construction	11,386	538,598	7,732	17,408	4,873	117,913	83,446	9,672	89,058	14.5	19.5	25.7	35.2	17.8	42.1
General building contractors and operative builders	1,599	239,017	1,361	1,791	1,247	35,497	24,589	1,255	28,902	35.0	23.5	37.0	44.2	34.3	67.8
Special trade contractors	8,643	229,980	5,454	11,137	3,129	63,416	40,859	16,919	48,445	16.9	31.0	36.0	42.0	25.6	52.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,626	146,663	2,139	6,447	1,291	21,520	16,478	2,165	16,912	30.1	37.2	46.6	52.8	35.0	45.3
Transportation, communication, electric, gas, and sanitary services	5,507	230,569	4,598	22,275	2,702	53,262	38,795	5,044	42,071	20.5	27.1	23.6	44.6	28.5	25.4
Trucking and warehousing	3,654	143,064	3,073	12,604	2,130	29,459	19,448	3,193	20,404	25.7	31.5	35.4	43.3	37.8	96.6
Other	1,853	87,505	1,515	9,671	1,851	23,803	19,347	34.2	21,667	34.2	49.7	28.8	(*)	42.4	(*)
Wholesale and retail trade	31,675	2,560,754	21,395	37,031	16,055	164,529	126,271	22,281	171,097	8.6	9.6	17.1	13.3	11.3	23.6
Wholesale trade	3,576	513,332	2,693	9,997	1,596	32,281	41,757	2,761	44,947	24.6	20.2	51.3	31.7	23.3	76.2
Retail trade	27,257	2,047,422	18,410	26,744	14,459	132,248	84,514	18,520	124,586	9.4	11.0	13.9	14.6	19.1	25.5
Food stores	6,555	623,483	4,970	5,820	2,451	17,947	31,969	3,759	24,208	19.3	19.0	27.6	27.6	19.1	44.4
Automotive dealers and service stations	3,078	531,913	2,321	4,394	1,979	26,267	9,553	2,257	19,379	26.5	23.4	26.8	26.6	26.4	54.3
Eating and drinking places	6,093	260,166	4,561	6,600	4,249	30,959	10,770	3,572	21,579	20.5	28.0	32.1	31.0	34.9	45.4
Direct selling organizations	3,768	21,218	(*)	(*)	(*)	(*)	1,580	2,523	2,356	25.9	48.0	(*)	(*)	42.4	63.9
Other retail trade	7,863	567,370	5,560	9,133	4,973	55,614	31,199	5,295	46,386	17.0	19.9	24.4	25.9	22.5	44.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	9,963	202,177	4,781	12,749	2,048	28,167	46,144	7,976	56,289	15.1	22.1	32.1	42.7	20.5	34.9
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance, agents, brokers and service	3,511	83,354	1,981	3,113	1,283	12,761	32,470	3,157	35,080	25.7	29.3	49.8	46.2	30.1	34.5
Real estate	6,117	113,646	2,800	9,579	755	15,337	10,110	4,485	20,338	19.0	32.9	39.6	67.3	26.4	37.2
Services	44,676	778,922	28,602	35,538	11,257	116,649	280,978	38,959	310,491	7.1	10.7	14.5	22.4	8.7	20.2
Hotels and other lodging places	767	17,229	(*)	(*)	(*)	(*)	-2,348	(*)	(*)	54.0	25.0	(*)	(*)	(*)	30.2
Personal services	13,982	142,523	8,279	4,784	2,469	32,758	33,987	11,714	36,509	13.3	35.0	30.1	62.1	21.6	32.5
Business services	5,963	73,206	2,943	8,262	1,238	10,690	28,633	4,679	33,078	19.2	28.0	48.0	40.6	28.5	55.8
Automobile repair and services	3,137	97,960	(*)	(*)	(*)	(*)	10,971	2,451	11,931	27.9	44.1	(*)	(*)	40.9	74.7
Automotive repair and services, except motion pictures	2,603	19,500	1,605	1,910	(*)	(*)	3,368	1,913	5,103	28.5	29.9	29.6	(*)	50.1	29.4
Medical and health services	5,117	228,967	3,566	7,963	2,479	22,062	128,960	5,025	128,560	17.9	14.9	25.8	19.2	14.0	96.1
Offices of physicians	2,400	144,626	2,142	4,257	1,055	14,433	83,873	2,352	85,801	21.9	18.1	23.5	24.2	16.7	96.4
Offices of dentists	1,071	57,404	917	3,330	1,027	6,383	29,961	1,027	25,903	41.5	32.1	53.4	33.4	31.9	96.9
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	2,799	67,638	2,701	1,627	848	8,145	35,144	2,425	37,413	26.9	26.3	31.9	32.0	27.1	32.3
Other services	10,448	130,877	6,802	5,652	2,567	18,451	53,833	8,196	57,108	14.9	19.6	21.2	33.9	19.5	41.6
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Business receipts			Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)				
	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Maine																
All industries	58,535	1,864,260	38,926	69,668	165,609	237,423	42,895	276,581	38	4.7	8.1	6.7	5.4	12.5		
All nonfarm industries	50,798	1,607,989	33,056	52,878	17,696	228,290	39,535	252,157	30	4.8	8.2	6.5	4.9	9.6		
Agriculture, forestry, and fishing	12,146	321,412	9,303	20,620	5,355	31,563	6,623	48,058	13.8	13.4	22.4	22.1	22.0	25.0		
Farms	7,737	256,271	5,870	16,980	4,403	9,133	3,160	24,424	20.8	15.6	26.9	25.9	33.1	28.2		
Field crop	5,145	73,013	6,981	6,981	2,535	1,483	528	14,227	37.7	47.4	59.6	49.0	51.2	89.5		
Livestock	5,145	169,644	3,565	10,137	2,534	11,105	528	8,631	27.4	10.4	24.0	24.9	36.8	69.5		
Other	1,861	13,614	1,614	3,667	1,862	-2,465	(*)	(*)	39.4	65.9	55.2	(*)	(*)	63.1		
Other agriculture, forestry, and fishing	4,409	65,141	3,433	952	5,349	22,430	3,463	24,644	10.9	24.7	17.0	35.8	29.0	35.4		
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Construction	6,725	177,775	4,303	8,561	31,160	30,934	5,868	34,185	7.5	11.4	14.5	10.9	10.1	31.5		
General building contractors and operative builders	567	39,708	329	539	4,604	5,727	493	5,959	24.3	25.4	35.5	26.0	26.2	76.8		
Special trade contractors	5,225	110,300	3,974	8,022	21,582	22,221	4,645	24,321	28.5	14.2	17.3	22.4	11.9	38.4		
Other construction	933	27,937	714	2,683	5,174	2,986	730	3,885	20.3	28.5	29.9	35.8	28.0	56.0		
Manufacturing	3,240	98,942	2,592	7,102	14,820	10,350	2,572	12,234	10.8	17.4	19.1	24.7	18.6	47.4		
Transportation, communication, electric, gas, and sanitary services	2,974	68,193	2,370	8,473	7,929	6,537	2,380	9,964	13.3	25.4	25.1	36.5	36.9	38.0		
Trucking and warehousing	2,050	46,511	1,733	6,215	4,508	7,822	1,648	8,850	17.1	34.9	32.1	52.7	41.2	48.6		
Other	924	21,682	637	2,258	3,077	715	1,114	3,077	20.1	30.7	32.0	46.2	39.5	52.3		
Wholesale and retail trade	13,942	886,214	8,286	11,861	48,148	52,085	9,640	60,731	8.8	7.5	8.0	9.2	8.5	15.4		
Wholesale trade	1,204	105,686	787	1,549	5,977	9,036	1,050	9,357	16.0	18.1	21.0	30.6	18.2	83.3		
Retail trade	12,264	778,010	7,355	10,266	42,153	42,788	8,296	51,027	7.5	8.2	9.4	9.5	9.6	15.8		
Food stores	1,490	204,830	1,326	1,998	5,448	14,352	1,547	15,324	14.4	14.6	17.1	19.3	18.4	38.1		
Automotive dealers and service stations	1,851	264,151	1,652	2,671	13,459	14,352	1,547	15,324	17.2	16.0	20.7	16.6	20.0	42.2		
Eating and drinking places	1,084	47,026	867	1,565	8,164	2,439	593	4,139	17.6	21.2	23.4	24.9	29.7	43.3		
Direct selling organizations	1,057	11,525	415	1,000	(*)	1,144	1,918	3,821	2.1	14.1	16.4	17.5	15.0	22.4		
Other retail trade	4,782	250,478	3,075	3,590	2,017	16,657	3,158	19,812	9.8	14.5	16.4	17.5	15.0	22.4		
Wholesale and retail trade not allocable	374	(*)	(*)	(*)	(*)	261	(*)	(*)	32.8	(*)	(*)	(*)	(*)	68.1		
Finance, insurance, and real estate	3,152	47,178	1,467	1,045	249	13,182	2,170	14,446	10.6	24.0	33.5	40.7	15.5	35.2		
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Insurance agents, brokers, and service	910	24,514	300	46	(*)	5,680	756	5,784	20.6	41.0	40.1	(*)	25.6	66.6		
Real estate	2,207	22,425	1,167	999	(*)	7,853	1,407	8,637	12.6	23.3	35.0	(*)	19.6	30.7		
Services	16,199	257,455	10,380	11,175	53,537	90,330	13,236	94,656	5.3	7.2	10.4	11.6	7.0	17.4		
Hotels and other lodging places	1,014	30,203	970	2,677	564	2,113	656	2,842	19.5	33.0	31.1	42.9	31.2	42.9		
Personal services	3,654	32,091	2,631	1,474	5,871	10,965	3,297	11,294	11.8	20.4	25.1	27.4	22.3	40.3		
Business services	2,324	15,697	1,805	728	(*)	3,785	1,824	4,357	17.4	24.4	24.1	27.3	21.4	55.0		
Automobile repair and services	1,638	48,122	1,090	1,194	5,565	5,986	1,319	6,691	15.3	15.3	24.0	27.3	22.3	47.1		
Amusement and recreation services except motion pictures	1,372	11,933	900	1,267	339	2,066	931	3,003	16.6	25.4	32.5	56.7	31.3	42.1		
Medical and health services	1,764	87,519	1,359	2,188	1,129	47,964	1,657	48,098	11.6	11.3	14.5	18.3	10.7	49.5		
Offices of physicians	993	52,009	809	1,137	664	32,066	525	32,100	18.1	13.3	16.3	18.5	12.9	72.5		
Offices of dentists	253	19,422	253	511	253	3,307	355	3,662	28.1	26.9	37.3	29.7	26.0	—		
Other medical services	518	16,088	497	540	212	5,798	469	5,858	25.5	30.9	32.3	41.5	30.9	64.6		
Legal services	576	17,832	423	531	426	8,459	466	8,543	22.5	24.9	44.4	33.7	22.0	59.3		
Other services	3,857	24,058	2,210	1,116	804	6,952	3,096	9,926	11.2	16.3	22.6	32.9	17.3	33.3		
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnotes at end of tables

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)		Payroll	Net income	Deficit				
		(1)	(2)	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts				Depreciation	(13)	(14)	(15)
Maryland																				
All industries	154,216	5,302,740	93,236	183,545	51,012	537,027	862,843	114,612	1,001,796	4.8	7.1	12.0	10.9	5.7	12.0	10.9	5.7			
All nonfarm industries	132,719	4,862,311	60,942	138,788	41,050	501,196	930,310	100,249	911,814	4.1	7.2	13.1	11.4	5.4	12.0	11.4	5.4			
Agriculture, forestry, and fishing	26,328	542,350	15,562	53,009	12,092	54,114	86,953	17,825	118,756	18.0	26.8	24.0	26.7	25.1	29.3	26.7	25.1			
Farms	21,498	441,429	12,294	44,777	9,862	35,628	62,633	14,363	88,965	21.6	32.0	28.0	30.7	31.2	33.3	30.7	31.2			
Field crop	10,948	138,420	5,722	17,546	5,835	16,328	26,388	4,328	36,388	30.1	41.4	35.2	37.3	47.3	40.8	37.3	40.8			
Livestock	7,717	261,332	5,651	24,636	3,845	21,462	18,654	5,633	33,432	35.6	48.9	48.9	55.3	46.2	59.7	55.3	46.2			
Other	3,731	41,677	821	2,363	182	5,718	6,261	5,718	8,908	58.6	63.5	46.8	80.8	46.2	40.9	80.8	40.9			
Other agriculture, forestry, and fishing	4,932	106,921	3,268	8,232	2,130	16,316	24,320	3,562	28,771	21.6	33.1	28.8	44.2	34.4	41.8	44.2	41.8			
Mining	224	8,626	170	298	(*)	(*)	—449	130	600	18.9	5.7	9.0	(*)	24.2	33.5	(*)	24.2			
Construction	12,082	502,349	7,404	17,118	4,559	123,278	60,079	10,595	86,497	14.4	23.3	43.1	26.7	19.7	45.8	26.7	19.7			
General building contractors and operative builders	1,859	159,407	1,435	2,418	(*)	(*)	8,554	1,085	12,633	35.4	39.8	60.7	(*)	45.0	85.2	(*)	45.0			
Special trade contractors	9,281	246,000	5,512	6,854	3,369	82,010	48,051	8,642	47,498	16.6	21.1	31.1	57.6	31.1	61.1	57.6	61.1			
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Manufacturing	2,838	97,759	2,348	8,466	1,155	15,345	15,009	2,288	15,278	27.5	38.8	73.4	56.9	43.0	41.1	56.9	43.0			
Transportation, communication, electric, gas, and sanitary services	8,802	194,174	8,432	18,553	2,547	13,496	29,583	6,572	39,300	17.2	25.8	28.8	34.0	26.2	45.4	34.0	26.2			
Trucking and warehousing	4,037	123,030	3,468	15,360	2,211	11,448	17,258	2,777	24,348	25.5	26.8	31.6	37.0	35.6	55.0	37.0	35.6			
Other	4,385	71,144	2,964	3,193	(*)	(*)	12,337	3,795	14,952	23.3	53.1	33.3	(*)	37.4	78.6	(*)	37.4			
Wholesale and retail trade	35,327	2,840,790	21,270	27,210	13,833	189,778	219,782	26,211	238,861	8.0	10.2	13.5	12.9	10.6	27.9	12.9	10.6			
Wholesale trade	5,246	258,716	2,461	3,232	851	6,841	37,941	3,946	40,850	20.6	30.7	47.7	43.8	25.7	55.8	43.8	25.7			
Retail trade	30,079	2,382,074	18,809	23,978	12,982	182,937	181,841	22,265	197,921	8.7	10.8	13.9	13.3	11.6	31.4	13.3	11.6			
Food stores	3,621	290,722	2,827	2,944	1,514	13,612	21,079	3,328	23,278	25.1	27.6	35.7	38.9	32.1	72.0	38.9	32.1			
Automotive dealers and service stations	4,238	1,104,384	3,926	6,027	3,439	88,048	59,991	3,862	61,222	20.3	20.5	24.5	20.3	17.7	93.4	20.3	17.7			
Eating and drinking places	3,447	213,946	2,456	4,309	2,114	23,884	26,109	3,176	26,498	26.6	29.3	29.8	37.4	31.5	77.1	37.4	31.5			
Direct selling organizations	7,625	45,247	2,893	4,273	(*)	(*)	13,287	4,791	15,675	18.1	39.5	37.3	(*)	48.3	63.4	(*)	48.3			
Other retail trade	11,148	727,775	6,707	10,275	4,321	56,691	61,375	7,510	71,056	14.1	17.8	24.1	22.4	19.5	44.9	22.4	19.5			
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Finance, insurance, and real estate	11,000	167,985	5,038	5,978	2,470	9,027	79,726	7,525	88,966	14.4	18.5	21.9	32.5	18.3	31.8	32.5	18.3			
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Insurance agents, brokers, and service	3,301	70,093	1,225	987	1,597	5,889	38,125	3,301	38,125	25.3	31.4	43.3	45.7	28.5	—	45.7	28.5			
Real estate	7,527	94,568	3,796	4,859	872	3,733	38,112	4,169	47,686	17.7	23.2	25.3	42.8	24.6	33.1	42.8	24.6			
Services	57,655	1,151,472	35,011	52,993	14,553	130,816	392,128	42,868	432,777	6.0	15.2	26.2	15.9	7.9	17.9	15.9	7.9			
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Personal services	8,441	115,516	5,340	6,671	2,533	25,034	33,377	6,568	35,630	16.6	28.9	34.4	44.8	29.4	50.9	44.8	29.4			
Business services	10,730	215,951	6,430	19,948	2,058	14,952	59,919	9,142	65,239	13.6	25.8	65.7	46.4	20.8	69.2	46.4	20.8			
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Amusement and recreation services, except motion pictures	4,938	181,149	3,130	3,468	640	11,153	—732	2,889	12,271	20.6	82.5	28.3	75.7	50.8	34.5	75.7	50.8			
Medical and health services	6,880	287,197	4,266	6,391	3,085	33,327	163,859	6,452	166,444	14.2	14.1	22.1	25.6	12.5	49.0	25.6	12.5			
Offices of physicians	3,041	158,891	1,432	3,065	1,432	13,555	101,680	2,514	104,260	15.9	14.3	19.8	19.6	14.5	48.1	19.6	14.5			
Offices of dentists	4,401	128,306	2,834	2,904	1,176	18,026	42,864	1,447	42,064	31.6	29.8	42.4	44.4	28.8	—	44.4	28.8			
Other medical services	2,482	38,365	(*)	(*)	(*)	(*)	20,115	2,431	20,120	29.6	52.0	(*)	(*)	36.8	—	(*)	36.8			
Legal services	4,792	130,828	2,566	2,492	2,440	11,762	80,568	4,047	83,457	19.1	18.9	29.7	28.4	18.4	57.3	28.4	18.4			
Other services	18,674	138,126	10,889	7,906	2,173	16,315	51,247	12,509	59,389	11.0	17.3	22.5	34.7	19.0	24.1	34.7	19.0			
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)		Payroll		Net income		Deficit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Massachusetts																		
All industries	191,581	5,275,944	117,360	146,286	54,880	472,071	944,039	143,774	1,073,907	35	5.6	7.7	10.2	4.8	10.4	4.8	10.4	10.4
All nonfarm industries	186,618	5,137,135	112,416	136,283	52,172	459,226	932,332	140,905	1,052,481	34	5.6	7.7	10.4	4.8	10.9	4.8	10.9	10.9
Agriculture, forestry, and fishing	10,201	207,504	10,185	16,082	5,415	29,694	22,318	8,052	33,992	19.7	29.8	26.6	41.7	39.9	29.4	39.9	29.4	29.4
Farms	4,963	136,809	4,942	10,003	2,708	12,843	11,707	2,869	21,426	32.0	38.6	38.8	46.6	56.0	33.7	56.0	33.7	33.7
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	3,434	107,089	3,416	8,106	2,079	7,969	12,895	1,707	14,602	40.7	46.0	47.2	68.9	68.9	39.5	68.9	39.5	39.5
Other	1,303	24,380	1,300	1,277	406	1,342	1,342	367	367	56.4	56.4	56.4	56.4	56.4	46.4	56.4	46.4	46.4
Other agriculture, forestry, and fishing	5,238	68,695	5,223	6,079	2,707	16,851	10,611	3,183	12,566	23.6	45.1	29.7	64.4	50.2	52.3	50.2	52.3	52.3
Mining	513	1,529	346	153	—	—	—	396	467	30.4	46.7	42.2	—	—	45.6	45.6	42.0	42.0
Construction	16,709	404,406	11,084	15,049	8,538	72,032	73,872	15,855	78,476	12.3	18.1	27.1	31.5	16.5	44.5	16.5	44.5	44.5
General building contractors and operative builders	2,499	79,136	1,991	2,469	(*)	(*)	13,913	2,220	15,968	31.8	32.3	52.7	(*)	(*)	40.0	(*)	67.6	67.6
Special trade contractors	12,570	52,866	7,717	6,930	5,997	51,806	52,565	12,109	53,935	14.2	21.8	27.6	27.6	40.9	75.8	40.9	75.8	75.8
Other construction	1,640	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	37.8	37.8	(*)	(*)	(*)	96.6	(*)	96.6	96.6
Manufacturing	3,807	152,386	3,365	7,574	2,162	17,489	18,083	2,074	23,457	24.1	33.8	45.6	42.4	36.3	60.0	36.3	60.0	60.0
Transportation, communication, electric, gas, and sanitary services	4,643	67,029	2,216	3,961	(*)	(*)	16,040	3,369	17,333	22.6	31.5	39.6	(*)	(*)	33.7	(*)	54.2	54.2
Trucking and warehousing	1,868	(*)	(*)	(*)	(*)	(*)	7,408	(*)	(*)	36.6	36.6	(*)	(*)	(*)	70.9	(*)	70.9	70.9
Other	2,975	32,525	(*)	(*)	(*)	(*)	8,632	2,070	9,198	28.7	47.9	(*)	(*)	43.7	83.9	43.7	83.9	83.9
Wholesale and retail trade	44,112	2,524,726	26,035	26,514	12,292	131,911	206,141	31,716	237,037	7.3	9.4	12.9	22.9	10.3	24.6	10.3	24.6	24.6
Wholesale trade	12,082	664,558	5,864	8,279	1,231	15,634	93,710	8,357	105,633	14.1	16.9	25.7	40.5	17.5	37.5	17.5	37.5	37.5
Retail trade	30,765	1,847,534	19,443	19,934	10,751	116,196	112,826	22,515	130,885	8.7	10.9	15.0	25.4	12.3	33.9	12.3	33.9	33.9
Food stores	3,526	246,783	2,447	1,976	1,357	7,631	6,481	2,898	10,551	26.9	29.0	31.8	31.8	34.6	89.8	34.6	89.8	89.8
Automotive dealers and service stations	5,864	791,950	4,339	4,339	3,077	60,206	41,530	4,896	46,326	23.3	27.2	38.2	35.6	25.9	46.1	25.9	46.1	46.1
Eating and drinking places	4,680	151,103	1,357	1,357	1,357	24,031	8,710	2,681	9,765	24.0	43.5	38.2	35.6	25.9	46.1	25.9	46.1	46.1
Other retail trade	12,371	524,622	7,571	7,176	2,777	22,267	38,414	8,558	46,174	13.5	17.7	20.8	28.9	20.0	57.3	20.0	57.3	57.3
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	17,539	400,866	7,893	16,113	2,180	20,615	57,547	11,731	77,889	11.4	19.5	35.6	32.1	16.6	19.7	16.6	19.7	19.7
Finance	119	17,590	(*)	(*)	(*)	(*)	—1,483	(*)	(*)	52.6	8.0	(*)	(*)	(*)	60.6	(*)	60.6	60.6
Insurance agents, brokers, and service	6,632	165,164	3,425	2,215	1,487	12,301	36,094	5,597	41,394	18.5	29.9	26.9	26.9	48.7	25.3	48.7	25.3	25.3
Real estate	10,908	218,114	4,468	13,803	691	8,226	22,536	6,084	35,335	14.6	27.7	41.3	41.3	21.1	19.8	21.1	19.8	19.8
Services	93,065	1,509,520	56,236	58,820	23,161	188,795	543,604	71,987	598,458	4.6	7.1	9.4	13.0	6.3	16.5	6.3	16.5	16.5
Hotels and other lodging places	1,856	44,840	1,856	7,452	(*)	(*)	—3,728	(*)	(*)	37.9	37.4	40.2	(*)	(*)	59.1	(*)	59.1	59.1
Personal services	13,928	192,080	9,112	8,406	4,218	26,937	53,603	12,714	66,317	12.4	12.4	27.6	31.3	17.5	25.1	17.5	25.1	25.1
Business services	15,256	146,166	7,111	7,111	2,684	16,036	27,618	6,586	34,204	12.4	12.4	27.6	31.3	17.5	25.1	17.5	25.1	25.1
Amusement and recreation services except motion pictures	4,166	106,647	3,193	2,999	(*)	(*)	14,996	2,860	17,182	24.8	35.1	34.4	(*)	36.2	46.7	36.2	46.7	46.7
Medical and health services	8,713	46,442	5,088	6,385	1,244	3,401	2,452	7,043	12,544	16.3	19.9	30.4	41.0	23.2	48.6	23.2	48.6	48.6
Offices of physicians	15,272	551,569	10,654	15,210	5,711	72,894	273,012	13,820	277,602	10.3	11.6	16.9	24.3	10.1	37.2	10.1	37.2	37.2
Offices of dentists	2,665	26,593	1,577	1,577	1,577	26,308	156,059	5,579	158,827	13.3	12.3	14.9	14.9	12.2	39.1	12.2	39.1	39.1
Other medical services	2,717	169,512	2,110	6,105	1,849	26,340	73,947	2,407	75,143	25.5	25.1	36.5	35.4	22.8	98.8	22.8	98.8	98.8
Other medical services	6,201	113,955	2,967	2,844	876	20,336	43,008	5,884	43,632	18.7	30.1	30.7	70.9	24.7	90.7	24.7	90.7	90.7
Legal services	6,316	172,900	4,503	4,394	2,969	24,704	80,486	5,247	81,438	16.6	17.0	22.7	25.2	16.5	45.8	16.5	45.8	45.8
Other services	27,057	266,301	14,112	9,825	4,713	29,586	69,443	18,715	89,418	8.9	19.3	16.4	33.3	15.6	24.2	15.6	24.2	24.2
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts			Depreciation			Payroll			Net income (less deficit)			Coefficient of variation (percent)			Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Michigan																		
All industries	354,610	11,281,041	250,537	530,649	138,975	1,193,731	1,477,357	233,970	1,834,130	35	46	64	6.8	4.2	9.0			
All nonfarm industries	264,716	9,692,274	178,486	303,934	91,211	1,090,173	1,416,023	197,812	1,625,296	30	45	66	6.7	4.0	9.0			
Agriculture, forestry, and fishing	97,350	1,462,553	80,822	236,167	46,200	117,458	57,520	39,386	226,598	10	16.5	16.6	31.7	18.7	16.2			
Farms	89,894	1,386,767	74,051	226,715	45,764	103,558	59,334	46,058	208,634	10.7	19.4	17.4	35.4	19.9	17.4			
Field crop	44,650	477,237	35,164	84,198	23,053	22,603	2,689	19,655	78,453	15.1	23.4	21.6	29.8	23.8	27.1			
Livestock	20,345	661,887	19,828	74,079	14,282	30,484	9,683	36,663	74,573	15.1	32.2	29.2	57.2	20.8	31.0			
Other	24,898	249,643	19,059	54,116	8,429	19,184	26,151	46,302	56,302	21.7	48.7	44.0	39.4	47.3	28.4			
Other agriculture, forestry and fishing	7,456	73,786	6,771	9,452	2,436	13,900	-1,814	3,340	17,764	20.8	32.0	26.2	45.6	41.3	44.7			
Mining	1,564	70,365	1,390	3,449	(*)	(*)	5,116	762	11,670	32.2	48.7	45.1	(*)	38.3	41.0			
Construction	30,863	1,161,523	21,032	35,827	12,644	168,268	161,924	28,129	193,981	66	13.3	17.1	19.6	12.0	47.3			
General building contractors and operative builders	6,196	375,408	3,682	5,705	2,125	36,657	40,734	5,958	43,439	19.5	27.0	34.6	49.3	23.5	96.3			
Special trade contractors	24,438	779,948	17,122	28,746	10,490	144,552	137,968	21,942	147,220	10.0	15.1	19.6	21.6	14.1	55.1			
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Manufacturing	7,233	338,268	5,469	15,296	3,645	58,737	49,799	5,072	58,536	17.8	25.1	26.6	26.7	24.6	37.3			
Transportation, communication, electric, gas, and sanitary services	15,196	367,769	11,641	38,828	4,895	50,240	37,620	10,096	52,563	12.6	19.2	20.6	33.0	20.3	25.5			
Trucking and warehousing	4,321	31,411	8,513	31,096	3,959	42,211	35,312	7,657	45,486	14.9	21.2	22.6	37.5	22.0	30.9			
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Wholesale and retail trade	72,731	5,669,305	47,861	91,760	33,026	474,781	392,739	51,397	447,606	5.6	6.5	10.0	9.5	7.6	16.8			
Wholesale trade	11,610	1,162,613	6,521	14,930	3,516	48,068	138,539	10,898	142,923	13.2	13.3	22.4	23.4	14.0	48.3			
Retail trade	59,752	4,468,288	40,566	75,052	26,959	424,624	238,643	39,891	296,497	6.2	7.5	11.2	10.3	9.1	18.2			
Food stores	7,206	1,014,064	5,972	13,302	3,895	60,146	50,100	5,100	65,146	16.2	15.0	20.2	18.0	16.0	25.8			
Automotive dealers and service stations	1,844	1,014,064	5,972	13,302	3,895	60,146	50,100	5,100	65,146	16.2	15.0	20.2	18.0	16.0	25.8			
Direct selling organizations	9,321	844,733	8,523	25,776	8,259	172,959	45,540	5,914	63,256	15.5	17.2	19.9	19.3	21.1	34.9			
Other retail trade	13,692	61,608	4,417	1,024	(*)	7,180	7,053	12,318	13,180	13.4	31.2	38.0	(*)	37.7	28.1			
Other retail trade	21,225	1,213,698	15,216	25,815	9,852	110,897	85,062	15,338	109,962	10.7	13.2	22.0	19.0	15.1	32.2			
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Finance, insurance, and real estate	24,550	406,722	12,806	29,485	3,493	26,907	141,559	20,141	164,264	12.3	17.0	40.4	36.4	13.7	25.9			
Finance	448	57,841	(*)	(*)	(*)	(*)	5,143	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Insurance agents, brokers, and service	6,041	128,380	3,220	2,069	2,131	16,921	65,741	5,203	66,746	18.4	23.1	38.0	48.5	23.1	46.1			
Real estate	18,161	223,501	9,189	1,729	1,729	47,533	70,675	14,607	84,604	15.4	16.9	19.0	32.4	17.5	26.3			
Services	104,437	1,771,479	69,286	79,736	30,217	275,545	613,088	76,399	668,899	4.7	7.4	9.4	12.9	6.1	13.0			
Hotels and other lodging places	4,047	56,847	3,509	8,758	2,004	4,774	3,821	1,092	10,092	25.0	35.0	26.6	42.9	43.9	35.2			
Personal services	23,703	223,670	14,944	13,736	6,361	43,338	61,251	19,664	67,872	10.4	16.8	25.9	25.9	16.3	39.9			
Business services	17,945	206,134	6,244	5,087	11,686	3,324	25,087	14,598	37,426	14.3	25.2	37.3	19.3	16.3	39.9			
Automobile repair and services	7,658	192,995	6,923	9,105	3,305	41,782	29,956	4,896	32,152	18.5	29.7	27.3	40.2	30.8	41.6			
Amusement and recreation services except motion pictures	8,008	106,265	5,820	6,474	1,971	26,711	6,467	4,853	20,530	18.2	32.0	28.6	53.7	30.0	26.5			
Medical and health services	12,177	582,164	10,465	12,848	6,803	72,587	319,490	10,826	323,744	11.0	9.8	12.2	12.5	9.4	47.3			
Offices of physicians	4,897	269,097	3,777	5,368	2,623	35,820	152,708	4,272	155,465	14.3	12.5	15.2	16.6	12.3	51.7			
Offices of dentists	3,274	231,280	3,067	4,057	2,162	28,597	128,376	3,864	128,376	18.8	17.3	23.4	20.7	16.6	94.9			
Other medical services	4,006	61,767	3,621	3,423	1,818	8,170	38,410	3,290	39,901	28.0	28.0	21.6	40.0	27.1	95.4			
Legal services	5,238	118,954	4,112	3,032	2,272	14,657	62,290	4,359	63,373	18.5	18.9	24.5	31.6	19.9	40.1			
Other services	25,660	278,450	15,269	12,037	4,177	46,609	62,652	17,107	74,540	9.6	25.0	22.7	45.7	17.7	24.5			
Neture of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Business receipts			Depreciation			Payroll			Net income			Coefficient of variation (percent)			Net income			Deficit		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Minnesota																					
All industries	289,151	9,157,201	215,572	554,100	143,188	802,306	1,007,931	188,593	1,299,382	4.8	5.3	8.3	8.3	8.3	12.4	9.1	8.3	8.3	8.3	8.3	12.4
Nonfarm industries	186,181	5,521,153	107,352	184,379	52,399	509,884	839,566	115,891	742,887	4.3	9.0	9.8	10.5	10.5	14.0	5.8	10.5	10.5	10.5	10.5	14.0
Agriculture, forestry, and fishing	128,055	2,668,555	111,089	392,823	64,480	99,591	366,813	74,258	560,579	9.3	10.2	11.0	17.3	17.3	17.1	12.0	17.3	17.3	17.3	17.3	17.1
Farms	121,970	2,636,048	108,320	389,721	60,767	92,822	368,365	72,702	556,995	9.6	10.3	11.1	18.2	18.2	17.6	12.0	18.2	18.2	18.2	18.2	17.6
Field crop	56,774	1,376,657	52,102	223,408	37,098	44,783	324,164	38,086	385,301	13.4	13.3	15.1	19.7	19.7	17.7	14.8	19.7	19.7	19.7	19.7	17.7
Livestock	55,970	1,197,688	50,146	157,898	39,034	45,096	46,635	31,209	143,688	14.8	16.6	16.9	31.7	31.7	21.2	21.2	31.7	31.7	31.7	31.7	21.2
Other	10,226	61,293	6,072	8,726	4,635	2,434	—2,434	—2,434	—2,434	2.7	3.1	3.8	62.9	62.9	49.4	49.4	62.9	62.9	62.9	62.9	49.4
Other agriculture, forestry, and fishing	6,915	32,507	2,948	3,102	3,713	5,969	—1,552	(*)	(*)	33.7	34.4	42.2	42.3	42.3	34.3	34.3	42.3	42.3	42.3	42.3	34.3
Mining	366	7,219	(*)	(*)	(*)	(*)	1,052	(*)	(*)	66.9	83.1	(*)	(*)	(*)	3.1	3.1	(*)	(*)	(*)	(*)	3.1
Construction	20,567	492,986	13,089	14,353	7,365	80,116	88,176	19,565	96,787	11.0	19.3	21.3	28.7	28.7	50.0	15.8	28.7	28.7	28.7	28.7	50.0
General building contractors and operative builders	3,094	90,005	2,181	3,332	1,786	10,408	10,408	2,748	15,477	27.9	34.4	51.4	51.4	51.4	66.7	39.0	51.4	51.4	51.4	51.4	66.7
Special trade contractors	16,214	346,392	10,267	7,778	6,185	58,136	74,434	14,869	75,356	12.4	23.8	22.4	22.4	22.4	59.8	17.7	22.4	22.4	22.4	22.4	59.8
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	5,715	183,379	2,919	10,875	4,688	38,278	13,888	3,857	18,282	39.3	34.8	41.9	48.5	48.5	46.1	39.7	48.5	48.5	48.5	48.5	46.1
Transportation, communication, electric, gas, and sanitary services	9,087	296,842	7,449	23,741	4,159	27,212	41,429	5,924	48,079	18.6	19.7	22.3	38.6	38.6	55.5	24.1	38.6	38.6	38.6	38.6	55.5
Trucking and warehousing	6,964	230,238	4,786	18,363	2,988	17,040	26,903	4,885	32,143	19.9	23.3	25.9	49.3	49.3	67.3	38.5	49.3	49.3	49.3	49.3	67.3
Other	2,723	66,414	2,723	4,378	(*)	(*)	14,526	2,039	15,936	30.2	34.9	37.5	37.5	37.5	77.3	44.6	37.5	37.5	37.5	37.5	77.3
Wholesale and retail trade	54,183	3,516,599	38,304	54,749	26,949	266,969	237,732	35,318	263,021	9.6	9.2	10.2	15.1	15.1	18.8	10.0	15.1	15.1	15.1	15.1	18.8
Wholesale trade	12,901	1,163,678	6,597	13,463	5,006	31,444	78,445	9,573	86,312	13.6	14.2	19.6	21.9	21.9	35.6	17.2	21.9	21.9	21.9	21.9	35.6
Retail trade	39,820	2,287,574	29,094	40,527	20,461	233,416	140,324	24,784	171,009	7.8	10.2	12.0	17.0	17.0	21.7	12.5	17.0	17.0	17.0	17.0	21.7
Food stores	2,981	372,317	2,753	4,236	2,105	57,324	21,065	2,322	22,882	28.2	24.7	27.4	46.4	46.4	61.6	33.5	46.4	46.4	46.4	46.4	61.6
Automotive dealers and service stations	5,802	726,866	5,201	8,839	4,125	35,942	20,323	4,539	29,269	19.7	19.1	23.4	23.8	23.8	52.3	23.8	23.8	23.8	23.8	23.8	52.3
Eating and drinking places	1,788	405,915	5,996	10,165	6,332	73,053	22,616	5,193	28,110	15.7	15.7	15.7	15.7	15.7	31.2	15.7	15.7	15.7	15.7	15.7	31.2
Other retail trade	13,879	754,295	11,882	16,116	7,361	67,021	74,811	5,574	86,547	12.9	17.3	21.1	21.1	21.1	34.8	19.6	21.1	21.1	21.1	21.1	34.8
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	14,524	244,039	8,911	10,349	2,777	5,899	59,487	10,199	55,347	13.9	25.4	52.5	34.0	34.0	24.4	18.8	34.0	34.0	34.0	34.0	24.4
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,503	150,453	2,750	1,418	(*)	(*)	28,417	4,114	29,862	20.4	39.4	41.4	49.8	49.8	58.3	32.1	49.8	49.8	49.8	49.8	58.3
Real estate	8,927	88,981	3,774	8,820	1,578	2,497	27,217	6,034	31,604	18.6	20.3	61.1	27.3	27.3	23.1	23.1	27.3	27.3	27.3	27.3	23.1
Services	54,368	757,420	37,354	46,883	13,947	97,343	213,119	38,853	247,914	7.5	12.1	24.4	19.3	19.3	31.0	10.0	19.3	19.3	19.3	19.3	31.0
Hotels and other lodging places	3,064	89,043	2,755	12,391	(*)	(*)	1,567	(*)	(*)	29.0	43.3	43.0	(*)	(*)	58.6	(*)	(*)	(*)	(*)	(*)	58.6
Personal services	9,512	122,106	6,896	5,504	2,826	23,887	31,303	7,660	32,493	15.1	28.2	35.2	44.0	44.0	75.0	25.8	44.0	44.0	44.0	44.0	75.0
Business services	1,112	11,123	2,163	2,163	1,163	18,166	19,238	5,166	20,786	15.1	25.4	47.7	34.1	34.1	31.3	31.3	34.1	34.1	34.1	34.1	31.3
Amusement and recreation services except motion pictures	3,888	131,040	2,911	2,911	(*)	(*)	19,238	3,210	20,786	25.4	36.3	47.7	(*)	(*)	82.1	37.3	(*)	(*)	(*)	(*)	82.1
Medical and health services	4,930	155,436	3,074	4,301	2,044	23,099	39,452	4,306	13,445	22.8	34.9	39.5	43.9	43.9	49.4	40.7	43.9	43.9	43.9	43.9	49.4
Offices of dentists	1,536	15,356	1,536	1,536	866	15,356	15,356	3,326	84,594	19.7	20.5	27.1	30.0	30.0	58.7	18.6	30.0	30.0	30.0	30.0	58.7
Other medical services	1,866	73,420	926	2,127	817	14,859	34,868	969	34,868	34.4	32.6	41.2	46.0	46.0	64.0	25.0	46.0	46.0	46.0	46.0	64.0
Legal services	1,495	41,767	(*)	(*)	(*)	3,979	15,540	1,337	16,114	35.6	43.1	(*)	(*)	(*)	58.7	42.9	(*)	(*)	(*)	(*)	58.7
Other services	15,822	69,079	9,937	4,103	1,524	4,066	23,451	10,802	31,116	12.4	22.5	24.4	24.4	24.4	34.5	22.9	24.4	24.4	24.4	24.4	34.5
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts			Depreciation			Payroll			Net income			Coefficient of variation (percent) ¹				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Mississippi																		
All industries	119,145	4,129,306	80,303	232,158	349,272	56,576	295,144	73,674	502,126	5.9	5.2	10.7	9.9	7.0	11.9			
All nonfarm industries	71,598	3,303,154	44,942	91,648	259,044	29,044	378,798	57,408	426,938	5.5	5.6	10.5	10.7	7.4	16.5			
Agriculture, forestry, and fishing	46,590	974,787	37,026	144,529	94,715	17,669	-86,431	17,669	91,884	12.0	15.3	15.9	20.0	19.2	14.0			
Farms	46,547	826,152	35,361	140,510	89,671	27,534	16,266	17,666	73,188	12.4	17.0	16.4	20.8	20.6	14.2			
Field crop	18,584	607,902	13,599	91,059	11,852	11,852	9,797	20.8	23.9	20.3	20.8	20.3	24.7	23.9	24.8			
Livestock	22,053	188,133	16,772	44,483	13,077	4,367	10,109	18.2	30.6	29.0	30.6	29.0	37.8	37.8	18.1			
Other	5,910	30,117	4,990	9,988	2,895	3,071	2,102	2,102	64.8	30.7	55.7	43.2	64.8	68.9	37.9			
Other agriculture, forestry and fishing	2,143	48,635	1,665	4,019	737	5,044	1,403	8,696	38.0	38.0	46.7	39.3	61.0	51.6	66.5			
Mining	601	66,749	444	4,129	92	4,646	6,214	447	11,995	35.7	27.6	27.3	23.9	42.0	47.9			
Construction	8,473	328,717	4,459	19,952	3,793	57,844	29,390	7,703	31,946	19.3	22.7	37.7	29.4	20.4	66.8			
General building contractors and operative builders	359	34,517	345	843	177	3,649	2,424	177	56.7	56.7	52.7	50.0	50.0	42.5	89.9			
Special trade contractors	7,007	232,945	3,802	12,215	2,908	42,269	23,087	6,661	24,733	27.4	36.7	36.7	35.8	24.0	89.9			
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Manufacturing	2,551	75,133	2,154	4,915	9,847	1,241	11,996	2,335	12,317	35.9	32.0	53.5	39.7	42.7	71.3			
Transportation, communication, electric, gas, and sanitary services	3,119	72,915	2,546	6,915	(*)	(*)	13,811	2,825	15,791	30.7	31.5	31.0	(*)	38.2	37.5			
Trucking and warehousing	2,334	58,799	2,334	5,440	(*)	(*)	8,995	(*)	(*)	35.5	34.2	30.2	(*)	(*)	37.5			
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Wholesale and retail trade	24,973	2,171,772	15,746	26,209	14,001	110,518	117,296	18,242	136,772	9.4	8.9	13.9	13.1	11.0	27.7			
Wholesale trade	5,061	547,892	3,242	11,317	2,142	21,398	31,183	4,421	34,238	21.9	15.5	25.5	25.5	40.2	40.2			
Retail trade	19,088	1,572,286	11,854	14,558	11,609	84,733	87,068	14,569	99,807	10.8	11.0	15.5	15.3	19.1	36.0			
Food stores	2,642	360,306	1,636	1,532	2,346	12,445	17,081	2,553	17,081	26.9	30.8	29.8	33.2	56.2	56.2			
Automotive dealers and service stations	3,057	106,148	1,264	1,493	1,781	14,129	10,745	2,229	11,193	30.2	36.3	56.1	38.0	37.8	56.7			
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other retail trade	8,111	554,720	4,953	6,817	4,506	30,579	39,908	6,306	42,804	16.8	19.6	26.3	30.7	21.1	37.2			
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Finance, insurance, and real estate	3,894	78,117	2,041	4,039	(*)	(*)	22,587	2,576	23,946	25.7	32.2	36.7	(*)	32.4	34.3			
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Insurance agents, brokers, and service	2,145	31,427	1,241	1,241	(*)	(*)	16,250	1,665	16,571	35.2	41.6	(*)	(*)	42.3	36.2			
Real estate	1,697	39,234	1,577	3,295	(*)	(*)	6,509	(*)	7,377	38.8	53.2	42.0	(*)	45.1	37.6			
Services	25,549	452,340	15,888	21,870	8,195	62,674	180,378	21,077	187,871	9.9	13.2	15.4	25.3	13.3	28.7			
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Personal services	7,405	69,439	4,735	3,510	1,912	10,444	2,598	1,912	22,206	19.6	32.0	39.0	46.6	28.5	50.7			
Business services	2,291	39,234	876	913	(*)	(*)	13,696	1,785	20,888	34.4	22.6	39.4	(*)	35.1	44.5			
Amusement and recreation services except motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Medical and health services	3,890	146,189	2,136	4,594	1,423	19,215	83,642	3,348	84,772	21.8	17.4	23.4	20.7	17.2	57.0			
Offices of physicians	2,644	97,785	1,346	3,016	1,028	13,327	58,396	2,195	59,207	28.1	20.6	27.2	25.9	20.0	74.5			
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other medical services	771	18,450	1,346	1,346	1,346	1,346	7,331	1,346	7,331	47.1	45.8	(*)	(*)	57.1	52.3			
Legal services	2,447	37,277	1,875	2,468	1,390	4,018	18,444	2,987	19,512	32.7	34.3	43.4	42.6	35.6	95.1			
Other services	6,572	87,486	4,486	5,653	1,528	8,513	23,181	4,512	24,882	20.4	26.9	31.5	40.4	28.3	65.4			
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]																
Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent)					Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
MISSOURI																
All industries	350,856	8,922,719	242,935	464,901	138,132	746,764	997,879	224,393	1,397,274	4.2	4.9	8.0	8.0	55	10.4	
All nonfarm industries	190,038	6,452,053	109,195	155,208	60,037	672,712	875,308	146,284	979,262	3.5	5.5	8.7	8.7	51	10.9	
Agriculture, forestry and fishing	168,459	2,556,380	138,435	314,172	79,667	82,873	143,275	81,810	442,297	8.0	10.1	11.2	15.2	13.4	13.4	
Farms	160,818	2,470,666	133,740	309,693	78,095	74,052	132,571	78,109	418,112	8.3	10.4	11.4	15.5	14.0	13.5	
Field crop	64,750	1,190,858	133,400	293,990	73,990	74,052	132,571	78,109	418,112	12.5	15.3	16.6	22.6	16.0	27.1	
Livestock	86,072	1,227,984	74,764	145,332	49,495	30,691	167,564	41,940	262,171	11.9	14.5	16.6	22.6	18.1	22.9	
Other	9,996	51,824	12,044	4,810	1,656	10,617	-24,506	34,513	152,008	28.2	47.6	30.7	67.2	49.1	36.0	
Other agriculture, forestry, and fishing	5,641	85,714	4,895	4,479	1,572	8,821	20,704	3,701	24,185	20.8	37.2	30.3	60.0	36.5	35.8	
Mining	434	14,386	365	1,459	(*)	(*)	120	145	2,715	55.3	38.6	46.2	(*)	52.4	40.0	
Construction	18,993	624,358	10,425	18,580	8,134	141,794	90,200	15,202	96,885	11.4	17.5	29.7	26.8	16.0	33.6	
General building contractors and operative builders	2,127	157,434	1,474	1,922	(*)	(*)	13,295	1,278	14,319	32.8	34.6	34.8	(*)	45.1	55.5	
Special trade contractors	16,030	414,164	8,574	11,344	6,856	74,165	67,998	13,068	73,659	12.5	21.9	38.2	32.4	18.1	38.4	
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Manufacturing	2,817	94,711	2,366	2,479	953	11,012	6,115	2,040	7,158	29.7	36.6	41.4	46.4	35.8	54.7	
Transportation, communication, electric, gas, and sanitary services	10,241	242,374	7,936	29,609	2,469	32,827	25,444	7,506	37,156	15.9	22.0	23.1	43.3	24.9	37.1	
Trucking and warehousing	9,606	230,795	7,311	27,043	2,424	31,991	27,542	7,496	37,154	16.4	22.9	24.2	44.4	24.9	43.2	
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Wholesale and retail trade	58,744	3,981,297	31,167	47,134	23,529	309,446	268,827	43,773	296,728	8.3	7.7	14.8	11.0	9.1	20.7	
Wholesale trade	7,510	980,265	4,613	13,858	2,953	39,495	55,272	6,416	62,902	16.9	14.0	37.3	19.4	18.9	52.0	
Retail trade	48,990	2,973,901	25,791	32,920	20,077	269,166	209,518	35,456	228,845	7.0	9.3	14.1	12.3	10.6	21.5	
Food stores	2,251	397,771	1,567	2,738	1,684	23,644	15,835	2,214	16,122	29.7	24.2	29.7	24.3	28.7	44.4	
Automotive dealers and service stations	7,651	1,063,893	4,880	6,299	4,942	76,761	50,440	6,493	53,814	17.2	16.1	25.1	21.7	20.1	47.7	
Eating and drinking places	6,634	417,532	5,104	7,649	5,079	71,863	30,668	4,783	34,424	19.7	24.1	38.6	25.9	28.2	41.0	
Direct selling organizations	14,772	56,647	2,333	1,862	(*)	11,886	13,132	15,086	13,132	13.2	15.0	16.3	16.3	16.3	16.3	
Other retail trade	17,082	1,018,058	11,907	15,252	7,145	96,361	100,669	12,631	109,399	11.4	15.8	19.9	21.8	16.4	30.3	
Wholesale and retail trade not allocable	2,844	27,131	(*)	(*)	(*)	(*)	4,037	(*)	(*)	29.8	61.3	(*)	(*)	(*)	60.0	
Finance, insurance, and real estate	22,615	277,250	10,947	10,869	3,941	12,211	101,086	17,009	127,580	10.1	13.8	20.2	25.0	14.5	26.5	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	10,326	165,932	4,979	2,695	2,736	7,033	86,260	9,066	87,065	14.9	18.8	32.6	31.3	18.1	57.2	
Real estate	11,963	99,440	5,707	7,892	945	3,221	25,917	7,931	40,403	13.9	20.6	25.5	36.6	24.0	29.6	
Services	70,088	1,131,656	41,294	40,559	19,413	155,295	352,538	56,443	386,673	5.9	10.3	12.9	15.9	8.3	17.8	
Hotels and other lodging places	2,667	93,479	2,439	8,549	927	7,009	10,217	1,375	11,677	30.7	39.5	36.9	56.3	42.7	50.8	
Personal services	16,139	132,692	9,486	6,450	3,660	23,714	30,005	13,666	32,427	12.4	26.1	35.9	35.9	26.1	48.7	
Business services	10,338	149,328	5,007	3,099	3,363	26,706	10,689	4,361	18,188	19.1	26.1	31.6	42.2	20.8	45.3	
Automobile repair and services	7,229	154,179	3,242	5,207	3,864	24,935	20,842	4,907	24,696	19.1	26.1	30.9	41.0	29.5	52.8	
Amusement and recreation services except motion pictures	5,562	79,629	3,705	5,840	1,152	8,507	5,384	3,606	12,221	20.9	20.9	37.3	79.9	44.9	35.9	
Medical and health services	7,508	306,882	4,868	6,578	3,431	42,499	161,215	6,662	163,472	15.3	15.3	22.7	21.1	13.8	61.9	
Offices of physicians	2,117	146,847	1,719	2,600	1,483	18,393	90,866	1,947	90,866	22.9	17.9	23.0	23.7	16.9	66.8	
Offices of dentists	1,713	83,636	1,190	1,190	1,190	14,730	40,968	1,340	42,493	34.5	35.6	50.1	39.2	31.5	88.4	
Other medical services	3,678	76,339	1,959	2,798	(*)	16,730	29,610	3,340	30,113	24.3	33.6	44.1	41.0	31.8	79.8	
Legal services	2,186	98,595	1,037	702	460	2,563	43,276	2,055	43,796	29.4	27.8	50.8	48.9	28.4	37.8	
Other services	18,359	156,872	9,510	3,324	2,556	19,362	51,001	14,778	53,654	12.5	27.6	26.2	46.1	20.7	38.7	
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses (1)	Business receipts			Payroll			Net income (less deficit)			Coefficient of variation (percent)			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Montana														
All industries	90,760	2,141,976	49,371	164,019	26,769	199,597	273,913	46,646	391,893	4.2	4.3	7.4	6.2	5.8
Nonfarm industries	40,106	1,408,381	26,790	55,185	14,694	159,837	176,370	28,907	205,687	2.8	4.3	5.8	6.8	4.2
Agriculture, forestry, and fishing	26,992	756,484	22,546	110,302	15,366	41,837	101,299	18,485	190,540	9.9	9.4	10.7	15.0	10.7
Farms	29,660	720,595	22,591	109,624	15,075	38,760	97,443	17,741	185,996	9.3	9.6	10.8	15.8	10.8
Forest and crop	12,381	454,664	6,884	53,402	7,463	24,650	131,633	10,339	153,738	12.7	13.1	14.6	20.9	12.4
Livestock	12,245	269,126	10,126	41,659	6,175	12,850	23,036	8,054	25,904	14.4	14.1	17.0	24.9	26.4
Other	4,064	9,805	2,481	3,773	1,417	960	—	1,348	6,354	30.2	30.8	43.8	49.2	38.3
Other agriculture, forestry, and fishing	1,192	22,889	955	1,468	284	3,077	3,855	744	4,544	17.5	35.3	28.4	44.3	33.2
Mining	709	19,849	543	912	187	1,866	2,646	440	5,335	20.3	24.3	27.4	26.3	24.2
Construction	5,707	165,239	4,972	6,681	2,437	32,662	19,716	4,460	26,014	8.0	12.5	14.6	18.3	11.9
General building contractors and operative builders	1,152	70,941	843	1,217	628	11,219	4,248	995	6,700	17.1	22.8	23.5	35.0	21.8
Special trade contractors	3,965	103,862	2,800	4,378	1,659	18,709	13,638	3,158	17,182	9.6	15.5	18.3	21.8	15.2
Other construction	588	10,336	429	1,266	(*)	(*)	1,830	396	2,132	25.7	36.0	41.8	(*)	38.2
Manufacturing	2,485	76,030	2,112	5,633	1,331	13,434	10,222	1,956	11,159	12.4	16.9	20.1	26.6	16.6
Transportation, communication, electric, gas, and sanitary services	1,760	72,904	1,421	7,746	523	10,346	9,090	1,346	11,460	13.8	17.4	18.3	26.1	18.8
Trucking and warehousing	1,379	65,096	1,119	6,989	414	8,236	8,245	1,124	10,302	19.6	18.5	19.6	27.7	20.0
Other	361	7,008	302	737	(*)	(*)	845	(*)	(*)	26.7	48.9	39.3	(*)	62.9
Wholesale and retail trade	11,248	753,063	9,959	13,905	5,310	63,455	45,002	6,860	54,361	5.4	8.4	9.0	8.8	8.1
Wholesale trade	1,735	184,402	1,135	2,507	746	8,639	10,297	1,053	12,280	13.4	12.2	17.8	23.6	16.3
Retail trade	9,420	568,980	5,791	11,294	4,554	54,616	34,614	5,717	41,990	6.0	7.6	10.3	10.5	9.4
Food stores	629	68,000	455	827	429	3,437	3,437	349	3,333	24.5	20.4	28.6	22.9	29.8
Automotive dealers and service stations	1,009	134,548	859	1,579	677	6,967	6,046	784	9,519	17.2	16.1	24.6	19.2	21.0
Eating and drinking places	1,836	135,648	1,448	4,459	1,805	26,499	7,412	1,164	32,522	13.3	16.2	19.8	18.7	19.5
Direct selling organizations	2,844	27,335	826	1,531	1,053	10,543	10,543	1,142	10,543	10.1	10.1	10.1	10.1	10.1
Other retail trade	3,402	222,729	2,403	4,276	1,798	16,947	17,276	1,995	21,128	10.1	12.1	14.1	14.0	14.2
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,491	38,097	1,420	1,275	373	901	16,546	2,034	19,475	11.2	13.8	16.6	35.4	14.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	892	13,552	525	308	281	727	7,663	803	7,806	19.3	23.2	28.8	45.9	24.5
Real estate	1,526	23,154	877	848	(*)	(*)	10,787	1,169	11,266	14.2	18.0	21.2	(*)	18.5
Services	14,534	240,310	9,288	16,485	4,238	33,993	66,991	11,124	73,449	5.0	8.3	11.7	13.5	7.3
Hotels and other lodging places	1,046	33,178	899	5,247	580	3,591	3,155	740	4,275	17.9	26.0	24.6	31.8	23.3
Personal services	2,859	33,964	1,920	1,790	869	5,561	9,860	2,508	10,097	11.5	20.2	24.9	30.4	19.6
Business services	2,249	24,652	1,202	1,723	551	4,040	7,435	1,513	8,778	14.4	23.5	25.1	32.9	21.8
Automobile repair and services	908	29,608	569	1,144	315	5,765	2,896	745	3,463	41.4	35.3	34.2	41.4	30.8
Amusement and recreation services, except motion pictures	1,635	15,755	1,191	2,019	446	1,471	676	710	2,629	14.9	28.3	35.4	42.5	22.0
Medical and health services	1,208	54,100	714	1,700	569	9,368	25,762	1,201	25,762	14.9	17.2	24.0	30.0	13.9
Offices of physicians	237	24,218	241	1,306	238	3,649	13,316	230	13,316	19.3	26.4	28.9	31.5	19.7
Offices of dentists	1,071	10,883	467	600	233	1,416	2,863	565	2,863	26.7	25.1	26.4	31.5	24.8
Other medical services	565	10,883	(*)	(*)	(*)	(*)	2,863	(*)	(*)	(*)	58.0	(*)	(*)	37.0
Legal services	173	(*)	(*)	(*)	(*)	(*)	2,365	(*)	(*)	40.1	(*)	(*)	(*)	(*)
Other services	4,456	45,095	2,677	1,799	870	4,012	14,740	3,541	16,341	9.1	15.0	16.5	29.0	15.0
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent)*					Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Nebraska																
All industries	171,233	6,412,499	125,249	467,716	87,490	322,477	846,843	129,243	1,056,038	5.3	5.9	8.2	8.6	8.1	14.3	
All nonfarm industries	75,990	2,821,035	46,056	84,465	26,339	236,709	300,385	57,551	381,950	5.3	5.9	11.6	10.6	7.3	19.3	
Agriculture, forestry, and fishing	96,676	3,607,336	60,131	384,186	51,374	86,050	519,378	73,095	577,515	9.5	8.3	9.7	15.4	8.7	19.0	
Farms	95,243	3,591,464	79,193	383,253	61,151	85,708	518,458	71,752	676,486	8.7	8.4	9.7	15.4	8.7	19.0	
Field crop	47,241	1,665,553	36,862	205,716	27,654	44,131	413,670	41,579	456,273	13.4	10.8	14.3	22.7	14.8	21.5	
Livestock	42,968	1,907,153	41,018	179,444	32,503	47,174	104,843	21,181	246,111	13.4	10.8	14.3	22.7	14.8	21.5	
Other	5,034	161,719	1,813	2,823	767	153	1,132	1,132	7,624	34.8	42.4	59.7	35.4	55.9	45.4	
Other agriculture, forestry, and fishing	1,733	15,875	938	933	(*)	(*)	921	(*)	(*)	41.7	59.9	59.6	(*)	(*)	63.0	
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Construction	10,281	387,567	7,072	15,676	5,038	47,986	84,126	9,440	65,778	16.5	19.3	32.7	25.0	15.1	81.4	
General building contractors and operative builders	2,093	171,347	1,482	5,662	1,181	11,350	21,165	2,053	21,204	31.4	33.6	46.0	(*)	34.2	98.5	
Special trade contractors	6,954	175,098	4,762	5,031	3,181	31,530	35,139	6,159	35,750	20.9	26.8	36.2	31.8	23.3	71.8	
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Transportation, communication, electric, gas, and sanitary services	4,960	159,130	4,200	21,484	2,487	17,331	1,903	2,983	15,506	24.4	24.6	30.9	44.5	37.6	44.1	
Trucking and warehousing	3,869	147,369	3,660	20,292	1,754	15,357	2,143	2,537	15,083	27.5	26.6	32.5	49.8	38.8	47.4	
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Wholesale and retail trade	26,569	1,707,008	15,866	22,544	10,175	112,890	101,160	16,639	117,116	9.5	9.6	14.5	15.6	12.5	24.3	
Wholesale trade	6,383	630,135	3,801	8,825	1,932	26,787	44,984	5,142	48,596	19.5	13.6	26.0	29.5	20.6	46.5	
Retail trade	19,002	1,065,883	11,057	12,873	7,845	86,013	54,912	13,109	66,119	11.4	13.7	17.3	18.4	16.1	30.5	
Food stores	1,463	134,144	867	1,315	1,077	10,777	10,777	1,077	10,777	46.7	34.5	38.7	36.2	54.1	96.0	
Automotive dealers and service stations	1,285	1,065,883	2,029	2,029	2,089	24,282	16,719	2,466	19,352	25.6	24.5	32.4	32.4	32.4	79.6	
Other	2,237	126,613	3,295	3,295	2,089	(*)	9,607	1,741	10,796	33.1	37.7	43.0	(*)	40.8	85.6	
Direct selling organizations	6,146	23,863	(*)	1,310	(*)	3,843	1,310	3,843	2,390	22.5	43.4	(*)	(*)	55.6	43.3	
Other retail trade	6,276	372,701	4,439	5,169	3,052	30,255	20,916	3,996	26,757	19.3	23.1	25.9	30.5	24.1	41.7	
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Finance, insurance, and real estate	5,435	86,976	3,575	2,529	1,304	2,214	29,529	4,169	32,873	20.2	25.0	27.4	33.6	29.2	31.6	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	2,813	9,077	1,586	1,586	1,586	1,586	12,116	2,308	13,287	29.4	33.4	45.1	(*)	40.2	63.3	
Real estate	2,441	52,620	1,812	1,762	625	1,273	17,324	1,706	19,666	29.1	35.9	34.6	50.4	40.8	36.4	
Services	25,567	451,263	13,593	16,381	7,126	54,969	130,670	20,085	143,885	9.9	14.9	16.4	21.1	13.0	37.9	
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services	7,518	105,983	4,256	5,866	1,796	21,151	20,848	6,258	22,678	19.0	28.4	33.3	44.4	28.6	63.4	
Business services	4,019	13,321	(*)	(*)	(*)	(*)	7,927	3,572	8,018	26.9	32.9	(*)	(*)	33.4	48.2	
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Amusement and recreation services, except motion pictures	2,162	6,898	1,341	1,011	(*)	(*)	-4,258	(*)	(*)	35.0	42.5	20.1	(*)	53.9	66.8	
Medical and health services	2,946	118,177	1,539	3,046	1,625	14,495	59,906	2,536	60,285	24.1	22.7	33.6	26.4	20.4	82.3	
Offices of physicians	923	68,871	876	1,646	754	9,207	36,169	917	36,217	28.2	29.5	42.3	34.1	25.7	91.2	
Offices of dentists	963	41,045	657	1,398	865	4,994	18,720	657	19,029	42.8	33.7	35.6	43.4	31.6	89.6	
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Legal services	375	24,507	369	366	(*)	(*)	16,964	369	16,964	46.4	43.1	66.2	(*)	43.4	91.2	
Other services	6,603	84,872	2,969	3,329	(*)	(*)	15,380	4,926	19,335	20.3	42.3	44.2	(*)	35.7	87.2	
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Number of businesses	Amount	Business receipts	Coefficient of variation (percent)		Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount					Depreciation	Payroll		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Nevada														
All industries	30,736	873,811	16,227	40,583	10,086	105,781	18,631	160,123	3.8	5.4	8.0	7.9	5.2	13.1
All nonfarm industries	28,760	824,751	16,872	33,145	9,120	121,128	19,128	153,327	3.7	5.2	7.8	8.2	5.1	9.8
Agriculture, forestry, and fishing	2,545	53,707	1,883	6,125	1,310	5,506	7,411	8,297	19.6	40.6	25.1	24.7	38.6	27.5
Farms	1,356	49,060	1,355	7,438	963	4,800	505	6,796	24.1	44.2	27.1	27.0	43.6	28.9
Field crop	1,153	42,153	1,153	6,819	823	4,043	433	5,690	23.9	45.3	26.3	26.2	41.1	28.2
Forest and wood products	520	2,280	289	4,893	284	2,841	1,037	3,266	32.3	61.4	33.3	36.2	57.1	41.2
Other	541	32,054	359	961	424	503	(*)	(*)	56.6	30.9	26.3	24.3	(*)	27.9
Other agriculture, forestry, and fishing	589	4,647	508	687	341	706	237	(*)	(*)	47.3	45.7	57.9	(*)	53.5
Mining	358	12,607	213	1,172	(*)	—130	175	1,481	30.6	12.4	17.1	(*)	24.1	21.3
Construction	1,680	124,325	1,555	4,241	1,132	22,726	6,488	12,233	13.1	14.7	21.4	21.6	18.8	38.3
General building contractors and operative builders	729	76,148	653	2,651	307	12,652	3,856	5,976	20.6	20.7	29.4	35.2	27.2	58.1
Specialty trade contractors	1,202	46,436	893	1,595	794	10,074	2,632	6,706	14.4	20.1	18.5	(*)	26.2	19.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	340	12,078	316	706	(*)	787	(*)	(*)	29.4	45.0	48.4	(*)	(*)	45.8
Transportation, communication, electric, gas, and sanitary service	619	18,883	402	1,636	250	3,141	581	3,264	23.6	29.8	31.6	58.7	34.4	55.0
Trucking and warehousing	501	11,273	291	1,322	(*)	2,656	494	2,697	26.6	30.0	37.7	51.2	39.6	32.6
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	7,072	374,166	3,405	4,911	2,741	18,791	3,886	27,167	7.3	9.4	12.1	11.6	11.0	17.2
Wholesale trade	1,253	71,494	573	966	447	2,226	5,539	6,108	16.3	18.8	28.4	37.0	23.5	31.5
Retail trade	5,824	302,726	2,832	3,923	2,293	16,565	2,730	20,891	7.6	10.6	19.2	19.2	12.6	18.3
Automotive dealers and service stations	1,253	140,523	582	1,380	1,320	2,375	1,381	1,544	31.6	29.3	31.6	34.7	37.6	67.0
Automotive dealers	614	134,365	604	1,138	730	6,651	611	8,331	18.0	18.2	23.2	19.6	21.6	37.8
Eating and drinking places	32,544	651	1,249	588	5,689	1,168	472	2,894	21.3	20.6	29.7	20.9	30.3	45.8
Direct selling organizations	1,790	4,400	651	(*)	(*)	—467	561	448	14.0	26.6	(*)	(*)	38.9	23.7
Other retail trade	1,894	93,876	1,139	1,162	763	5,310	997	7,714	13.0	18.5	19.8	26.3	20.7	27.1
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	3,575	54,911	1,964	2,576	581	18,350	2,492	23,453	10.0	14.2	21.0	44.3	14.1	38.5
Finance	113	1,142	(*)	(*)	(*)	673	(*)	(*)	40.5	46.2	(*)	(*)	(*)	61.2
Insurance agents, brokers, and service	523	10,389	296	97	(*)	5,008	408	5,395	24.1	32.2	47.5	(*)	29.0	76.2
Real estate	2,939	43,380	1,664	2,435	399	13,669	2,020	17,198	11.3	16.2	22.1	55.2	16.7	45.0
Services	14,200	321,374	6,500	17,011	3,927	54,741	69,116	82,630	5.6	8.0	12.3	13.0	7.1	14.1
Hotels and other lodging places	812	39,261	778	4,632	360	5,998	1,334	5,563	32.1	21.7	23.8	27.6	26.6	37.5
Personal services	2,409	26,211	1,288	1,411	643	4,413	1,976	5,583	15.2	22.9	25.2	39.6	20.9	43.0
Business services	3,172	46,659	1,412	1,557	683	13,087	2,541	14,485	10.4	19.9	21.7	54.2	16.1	23.2
Automobile repair and services	634	40,931	456	2,514	411	3,215	531	3,901	23.9	32.9	32.9	35.3	35.8	63.3
Amusement and recreation services, except motion pictures	2,205	63,836	1,582	3,188	307	14,557	1,244	10,775	15.5	19.4	30.0	29.0	13.6	15.8
Medical and health services	1,078	52,636	762	1,558	442	23,744	979	23,965	15.7	15.6	24.6	19.3	14.7	32.4
Offices of physicians	423	17,791	267	544	168	9,234	352	9,365	25.5	23.9	44.8	31.5	22.3	41.5
Offices of dentists	221	20,499	214	504	176	8,904	214	8,921	28.2	27.1	35.1	30.6	26.6	45.1
Other medical services	434	14,397	281	510	(*)	5,666	413	5,679	26.3	30.2	46.5	(*)	27.4	55.7
Legal services	542	11,489	295	215	310	1,648	376	5,054	23.2	26.6	34.6	35.8	27.0	53.7
Other services	3,348	40,351	1,927	1,935	771	11,393	2,043	13,274	11.9	19.7	18.3	33.2	21.1	24.0
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)					Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Business receipts	Depreciation	Payroll				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
New Hampshire																
All industries	38,388	1,032,444	25,877	43,516	13,217	103,215	149,199	28,336	180,259	3.8	8.1	7.8	7.8	5.5	14.4	
All nonfarm industries	38,384	974,522	24,041	37,702	12,157	96,837	151,586	27,070	175,181	3.5	5.9	9.6	7.5	5.5	10.2	
Agriculture, forestry, and fishing	2,911	84,881	2,246	8,872	1,463	7,462	—1,444	1,853	7,138	25.8	40.4	32.3	45.0	36.9	44.2	
Farms	2,014	57,922	1,636	5,814	1,060	6,378	—2,357	1,266	5,078	34.7	45.0	36.8	52.4	48.4	50.7	
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	
Livestock	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	
Other	720	26,960	610	3,058	403	6,084	—1,326	577	2,060	48.1	46.1	41.1	54.8	(*)	60.5	
Other agriculture, forestry, and fishing	797	8,939	610	858	403	1,104	913	387	2,060	21.3	38.7	27.0	40.1	45.5	33.9	
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Construction	5,837	134,269	4,218	8,796	2,833	19,521	21,798	4,979	24,712	11.0	12.0	20.1	18.9	13.1	30.4	
General building contractors and operative builders	926	40,625	565	1,227	496	3,708	4,831	782	5,809	19.8	27.2	38.5	30.3	25.0	58.5	
Special trade contractors	4,074	66,882	3,163	2,550	1,749	10,942	15,418	3,435	18,901	14.1	22.1	25.9	26.1	26.0	41.8	
Other construction	637	26,752	490	3,022	368	3,871	1,549	462	2,002	24.2	33.3	39.5	48.4	30.8	59.5	
Manufacturing	1,718	38,959	1,295	2,026	623	9,423	8,178	1,383	7,190	14.8	21.0	23.7	29.0	21.8	53.9	
Transportation, communication, electric, gas, and sanitary services	1,880	30,332	1,467	4,371	408	3,570	4,813	1,381	5,914	14.2	22.6	23.8	46.8	26.2	39.3	
Trucking and warehousing	1,141	26,131	926	3,952	352	3,389	3,212	839	4,350	18.4	25.7	25.9	48.9	32.2	44.3	
Other	739	4,201	541	419	(*)	1,401	1,401	522	1,564	32.6	32.6	22.2	(*)	42.5	51.8	
Wholesale and retail trade	9,095	517,984	5,797	8,443	3,502	33,988	41,515	8,572	47,482	6.4	9.8	11.3	12.2	10.3	19.0	
Wholesale trade	1,403	54,414	748	1,262	344	2,977	10,292	1,186	10,833	17.6	19.3	38.4	32.1	21.8	42.4	
Retail trade	7,692	463,570	4,890	8,072	3,158	31,011	31,053	5,257	36,424	6.9	10.8	11.8	13.0	11.7	20.7	
Food stores	724	30,173	834	1,303	377	4,124	2,860	517	3,724	21.8	21.8	38.1	25.1	26.9	45.3	
Automotive dealers and service stations	988	164,248	811	1,478	829	8,825	9,604	889	9,988	19.7	24.0	22.6	25.5	25.9	71.8	
Eating and drinking places	819	45,391	886	1,886	619	5,396	5,241	872	5,744	20.5	24.4	29.2	29.5	25.9	45.2	
Direct selling organizations	1,684	11,393	424	(*)	(*)	(*)	1,689	1,223	2,182	15.0	34.3	65.1	(*)	37.9	45.2	
Other retail trade	3,339	150,259	2,425	3,272	1,344	12,799	11,659	1,956	14,792	10.4	13.5	18.6	20.5	15.9	29.6	
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Finance, insurance, and real estate	3,202	50,708	1,972	1,983	407	3,988	16,612	2,613	20,433	18.5	20.8	21.0	49.4	26.1	30.1	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	804	19,672	538	1,295	(*)	8,979	8,979	759	9,172	41.7	37.8	44.0	(*)	47.3	98.9	
Real estate	2,303	29,854	1,100	2,688	(*)	1,100	9,269	1,796	10,800	17.5	24.9	22.5	(*)	26.8	33.4	
Services	13,777	193,412	8,936	11,849	4,141	27,175	57,824	9,837	67,070	5.2	7.7	10.9	12.4	7.6	17.6	
Hotels and other lodging places	821	13,821	868	2,700	483	1,518	—1,058	281	982	20.2	25.0	34.8	31.2	32.0	38.6	
Personal services	2,331	28,251	1,811	2,295	628	5,381	4,461	1,897	6,162	12.7	22.9	34.6	28.0	22.4	58.1	
Business services	2,604	19,911	1,010	825	462	2,253	6,452	1,978	7,875	11.6	21.4	28.7	89.7	18.6	47.8	
Automobile repair and services	996	21,816	849	700	409	2,834	2,761	788	3,027	19.5	29.0	30.6	41.3	29.4	48.6	
Amusement and recreation services except motion pictures	1,339	11,504	879	1,083	(*)	(*)	1,607	848	2,445	16.6	35.7	35.7	(*)	37.3	43.3	
Medical and health services	1,798	63,091	1,184	2,146	849	9,787	32,063	1,555	32,949	12.3	13.2	20.3	18.9	12.1	56.2	
Offices of physicians	576	30,034	428	606	419	4,964	16,613	522	16,992	18.2	17.4	23.4	24.9	15.9	77.9	
Offices of dentists	353	20,232	288	942	288	4,166	8,814	254	9,117	25.3	27.2	38.3	32.0	25.2	97.8	
Other medical services	869	12,623	468	506	(*)	8,636	6,336	779	6,840	19.9	27.3	33.5	(*)	26.5	97.8	
Legal services	379	13,186	320	2,092	207	2,092	6,213	385	6,229	25.5	27.3	38.2	33.2	25.1	78.8	
Other services	3,409	23,832	2,015	1,591	881	3,012	5,125	1,925	7,401	11.9	17.6	20.2	34.0	20.1	28.2	
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent) ¹					Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
New Jersey																
All industries	214,471	7,222,825	135,120	218,404	891,532	1,347,184	1,500,528	168,382	3.3	5.0	7.3	7.6	4.3	12.3		
All nonfarm industries	208,942	7,111,115	131,487	207,677	878,415	1,387,577	1,483,313	165,517	3.2	5.0	7.4	7.8	4.3	13.1		
Agriculture, forestry, and fishing	12,032	210,981	8,369	20,008	34,983	-9,288	28,346	8,460	17.5	28.0	24.9	29.7	32.0	26.1		
Farms	5,529	111,710	3,633	11,727	13,117	-20,393	2,865	7,215	30.5	40.2	37.8	36.9	54.0	33.5		
Field crop	1,717	52,138	1,325	4,337	4,796	-4,796	1,990	1,990	65.9	66.7	(*)	(*)	(*)	61.4		
Livestock	3,394	30,664	1,575	3,337	3,086	-10,018	5,010	1,990	36.2	36.2	44.7	47.5	73.4	51.1		
Other	418	29,598	351	1,904	4,386	-5,578	681	78.9	56.5	78.9	45.0	68.1	(*)	54.8		
Other agriculture, forestry, and fishing	6,503	99,271	4,756	8,281	21,866	11,105	21,131	3,615	19.4	31.7	27.4	42.0	38.7	33.1		
Mining	250	2,526	162	166	(*)	-279	121	462	28.2	7.4	12.3	(*)	13.5	51.3		
Construction	24,004	821,553	18,831	24,638	8,487	68,778	123,071	21,014	134,835	10.2	20.4	25.4	14.6	33.8		
General building contractors and operative builders	3,823	155,532	3,325	9,609	2,089	22,843	34,42	28.3	25.2	28.3	35.1	41.4	31.6	20.2		
Special trade contractors	19,325	448,652	12,677	17,754	6,078	103,103	17,025	17,025	64.3	18.0	25.6	34.0	16.6	20.2		
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Manufacturing	6,087	338,661	4,447	9,444	2,946	70,190	52,975	4,570	54,918	23.7	29.7	31.1	23.3	47.3		
Transportation, communication, electric, gas, and sanitary services	9,567	256,191	8,660	20,344	1,871	26,013	45,380	8,445	48,285	16.6	26.3	33.8	21.3	58.7		
Trucking and warehousing	6,534	210,914	5,769	18,680	(*)	32,969	5,770	34,908	20.6	23.0	28.3	(*)	25.8	81.9		
Other	3,033	45,277	1,091	1,664	(*)	12,411	2,675	13,377	27.8	34.8	52.1	(*)	36.9	63.8		
Wholesale and retail trade	51,129	3,349,755	33,296	51,716	19,236	319,463	37,933	345,458	8.8	8.5	14.3	13.2	9.4	21.1		
Wholesale trade	10,176	708,963	5,967	11,737	2,089	34,222	8,993	105,020	15.0	17.5	32.3	33.6	17.1	47.2		
Retail trade	39,982	2,578,925	26,610	38,204	16,431	206,538	28,206	228,569	7.7	9.9	16.4	14.5	11.5	22.4		
Food stores	6,082	563,287	4,331	9,962	3,195	47,415	5,614	49,264	19.7	23.2	39.3	29.6	27.5	77.2		
Automotive dealers and service stations	6,383	813,521	4,268	6,666	3,374	53,255	5,545	55,506	19.6	18.2	33.6	24.4	21.1	72.3		
Eating and drinking places	4,136	200,216	3,371	4,670	2,334	22,750	16,228	2,538	24.8	32.4	38.0	55.7	38.3	51.9		
Direct selling organizations	3,531	40,676	(*)	3,733	3,733	3,733	2,228	4,535	26.9	48.1	(*)	(*)	45.9	55.0		
Other retail trade	19,850	941,225	13,549	16,544	7,014	87,576	12,375	100,959	10.9	15.3	24.1	20.9	17.5	29.6		
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Finance, insurance, and real estate	15,752	434,676	6,446	15,137	19,994	105,797	12,696	120,550	11.7	18.5	28.6	28.6	14.8	21.7		
Finance	634	84,845	(*)	(*)	(*)	4,855	(*)	(*)	58.5	28.6	(*)	(*)	(*)	53.0		
Insurance	5,971	202,313	2,208	13,922	1,316	64,975	4,524	65,720	19.5	30.6	30.1	37.1	21.8	71.7		
Real estate	9,861	147,178	4,238	13,156	628	35,967	7,807	48,063	15.0	16.4	30.3	41.4	20.4	24.7		
Services ...	94,610	1,999,739	58,861	77,378	27,150	707,705	78,238	782,674	4.7	7.2	13.0	12.3	5.9	25.4		
Hotels and other lodging places	2,504	38,519	2,277	14,760	(*)	3,567	(*)	(*)	37.6	54.1	54.6	(*)	(*)	62.0		
Personal services	13,924	205,362	11,704	12,288	4,004	107,653	115,112	115,112	19.4	20.7	25.2	35.8	18.6	31.2		
Business services	21,869	305,024	11,704	12,288	4,332	107,653	115,112	115,112	19.4	20.7	25.2	35.8	18.6	31.2		
Automobile repair and services	5,874	239,518	4,624	6,312	(*)	20,260	4,788	24,445	21.2	33.2	39.7	(*)	30.7	69.9		
Amusement and recreation services, except motion pictures	7,181	62,994	3,000	3,469	425	12,065	3,580	21,891	17.5	24.2	22.1	41.9	32.2	23.0		
Medical and health services	15,662	671,879	11,983	19,638	6,437	340,509	14,143	341,649	10.2	11.0	12.9	17.1	9.2	51.9		
Offices of physicians	6,867	385,183	6,384	11,430	4,391	214,001	6,216	215,160	13.0	11.6	15.1	20.1	11.0	64.8		
Offices of dentists	2,734	163,357	2,352	4,693	2,086	72,660	2,734	72,660	24.4	22.0	29.6	27.0	21.6	-		
Other medical services	6,061	123,339	3,247	3,455	1,960	53,848	5,193	54,091	18.9	37.9	35.2	64.6	25.4	46.0		
Legal services	5,532	178,537	3,495	4,013	3,092	84,865	4,552	86,009	17.0	18.2	26.8	26.9	17.3	73.4		
Other services	22,064	257,918	12,344	8,556	4,043	89,905	16,250	112,039	9.9	16.4	19.6	28.7	14.7	52.5		
Not of business not allocable	1,040	6,541	(*)	(*)	(*)	2,359	(*)	(*)	42.6	71.7	(*)	(*)	(*)	91.5		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]															
Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (deficit)	Net income		Number of businesses	Business receipts	Coefficient of variation (percent) ¹		Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Depreciation	Payroll						
New Mexico															
All industries	60,896	2,040,786	44,153	111,301	25,724	225,355	134,037	38,417	244,113	3.9	4.8	10.2	7.4	4.8	9.1
All nonfarm industries	45,017	1,826,315	30,990	81,521	17,446	193,054	102,270	30,550	209,942	3.1	4.2	7.6	8.4	4.2	7.9
Agriculture, forestry, and fishing	19,617	428,876	13,687	50,444	8,653	33,770	-26,360	6,228	37,447	11.7	14.9	20.5	33.9	20.2	14.8
Farms	15,679	414,471	13,163	49,780	8,278	32,201	-28,233	5,967	34,171	12.2	15.4	20.7	34.3	21.8	14.8
Field crop	4,631	140,733	4,631	19,154	2,564	12,434	9,316	3,267	21,446	23.7	30.5	38.3	28.6	21.8	40.4
Livestock	6,987	172,817	5,697	17,389	3,307	6,528	6,528	1,315	5,441	18.4	13.3	19.5	29.2	18.1	18.1
Other	4,261	100,921	4,017	13,237	2,407	13,339	-7,600	1,285	7,284	22.4	40.9	43.2	72.6	51.7	27.4
Other agriculture, forestry, and fishing	738	14,405	524	664	375	1,469	1,873	361	3,276	22.1	35.2	29.9	36.0	38.9	33.0
Mining	639	53,399	617	3,547	238	3,870	415	464	8,258	16.3	16.6	17.4	36.5	19.7	12.1
Construction	4,651	235,067	3,257	8,938	2,562	48,779	23,719	3,524	27,477	10.0	11.9	15.3	15.9	14.2	27.5
General building contractors and operative builders	1,194	110,035	840	1,818	815	16,220	6,671	936	7,846	24.2	16.3	20.2	16.4	19.1	42.6
Special trade contractors	2,681	104,535	2,036	5,965	1,403	25,472	15,494	2,084	17,135	11.7	19.4	20.6	25.1	20.4	44.1
Other construction	596	20,497	381	1,555	364	7,087	1,554	494	2,486	24.8	34.5	41.6	49.1	32.3	57.5
Manufacturing	1,950	48,575	1,353	1,963	777	9,628	7,150	1,481	8,008	14.1	21.9	25.3	31.0	22.5	29.9
Transportation, communication, electric, gas, and sanitary services	1,391	51,044	1,271	4,421	774	6,353	4,910	974	5,858	18.2	17.3	20.0	21.5	20.3	42.3
Trucking and warehousing	820	40,796	740	3,075	432	2,712	2,712	562	2,434	21.2	20.2	25.4	28.9	25.4	53.1
Other	571	10,248	531	1,346	342	2,434	2,097	412	2,424	25.3	35.7	30.6	35.7	33.5	66.1
Wholesale and retail trade	13,805	606,671	9,914	14,459	5,304	88,488	46,471	9,397	83,057	5.8	5.9	11.6	8.6	7.7	12.7
Wholesale trade	1,691	163,828	1,120	2,020	659	6,605	9,283	1,131	13,089	13.9	11.1	14.9	17.0	18.4	24.8
Retail trade	11,610	442,843	7,475	11,756	5,411	60,780	34,447	6,977	46,965	6.3	7.0	13.9	9.7	8.7	14.7
Food stores	759	104,752	600	1,890	308	6,987	4,375	600	4,700	20.4	18.2	22.8	21.8	22.6	52.5
Automotive dealers and service stations	1,778	185,581	1,134	1,901	1,034	11,440	7,042	1,124	6,637	13.7	13.4	17.3	19.9	18.5	27.4
Furniture and drug stores	1,915	122,711	1,244	2,011	1,045	11,440	4,512	1,118	7,186	13.6	16.9	19.5	19.3	19.4	30.4
Direct selling organizations	3,213	22,731	1,406	3,486	1,545	22,731	16,747	1,118	22,731	16.3	33.5	22.2	(*)	34.6	52.6
Other retail trade	3,946	264,024	2,838	6,268	2,273	22,971	16,747	2,413	22,731	9.0	11.4	24.3	16.0	13.7	21.1
Wholesale and retail trade not allocable	504	29,338	319	683	234	1,091	2,741	289	3,603	24.0	28.1	45.1	48.3	32.5	79.7
Finance, insurance, and real estate	4,561	61,826	2,714	4,921	661	3,956	17,001	3,501	20,275	12.8	14.1	20.6	34.4	13.5	25.5
Finance	1,227	3,440	(*)	(*)	(*)	(*)	433	(*)	(*)	44.4	45.7	(*)	(*)	(*)	84.1
Insurance agents, brokers, and service	1,060	21,626	660	1,176	313	2,176	6,680	842	7,241	18.3	29.1	36.8	56.0	23.9	46.4
Real estate	3,374	36,760	2,029	3,734	323	1,655	9,888	2,587	12,119	16.2	15.9	24.6	36.3	16.8	29.0
Services	17,140	295,193	12,300	22,585	5,735	50,512	60,881	11,866	75,720	4.9	10.4	17.0	13.2	7.0	17.9
Hotels and other lodging places	912	32,477	910	5,106	524	4,841	3,245	509	4,600	19.5	29.5	23.9	44.4	30.0	31.1
Food services	3,271	40,544	2,219	3,014	1,474	10,792	5,531	2,494	6,908	10.8	21.1	23.2	23.7	18.1	27.6
Business services	3,038	22,933	1,714	1,714	556	7,407	7,091	2,218	8,930	10.7	19.9	23.5	37.1	17.9	21.9
Automobile repair and services	853	22,982	714	1,181	(*)	(*)	2,676	636	3,129	20.7	32.7	31.4	(*)	33.3	47.4
Amusement and recreation services, except motion pictures	1,593	11,400	1,183	1,930	239	711	-4,998	640	1,572	14.9	30.5	25.7	44.7	27.9	31.7
Medical and health services	1,584	73,184	1,431	4,931	1,070	8,768	25,448	1,053	27,103	19.4	31.6	69.4	30.9	13.3	74.6
Offices of physicians	522	26,276	468	1,524	338	1,524	1,524	163	2,024	20.7	16.2	20.2	27.7	16.2	66.8
Offices of dentists	347	19,335	347	833	311	2,943	3,622	273	3,501	26.5	27.3	34.0	27.7	16.2	66.8
Other medical services	715	27,573	586	3,623	(*)	(*)	622	(*)	1	59.1	60.6	84.0	(*)	(*)	87.7
Legal services	600	11,377	504	375	301	1,097	5,588	485	5,664	21.0	25.5	34.2	31.0	26.3	51.2
Other services	5,286	68,967	3,765	3,316	1,353	12,627	15,361	3,831	17,814	9.8	16.0	16.7	30.5	13.6	23.0
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent)					Deficit	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)
New York																
All industries	564,824	18,640,600	348,319	546,832	155,433	1,540,241	3,009,103	402,789	3,478,725	2.2	3.2	7.0	5.3	2.7	8.9	
All nonfarm industries	517,821	15,696,337	305,650	378,478	131,478	1,434,151	3,051,712	385,795	3,394,581	2.0	3.2	4.3	5.4	2.7	5.9	
Agriculture, forestry, and fishing	59,163	1,275,101	48,810	185,422	27,841	170,531	1,282	25,908	145,946	12.0	15.4	19.0	22.4	18.9	17.0	
Farms	47,003	984,263	40,688	168,354	23,955	106,090	-42,608	16,994	84,144	14.5	18.5	20.7	25.2	28.7	18.8	
Field crop	6,647	6,085	6,085	8,408	992	7,570	-11,874	1,084	4,121	34.3	29.2	25.4	37.3	58.2	27.4	
Livestock	28,457	841,056	26,120	149,183	18,675	96,377	-7,263	11,223	73,650	18.3	20.9	23.2	24.5	32.2	23.8	
Other	11,699	86,020	8,263	12,763	3,286	32,143	-12,472	4,887	6,373	30.8	47.8	48.7	65.4	56.7	42.3	
Other agriculture, forestry, and fishing	12,160	290,638	8,342	17,078	3,696	64,441	43,881	8,914	51,802	15.2	24.8	29.6	42.3	21.7	40.8	
Mining	1,921	34,578	1,272	3,187	(*)	(*)	-6,854	1,112	4,831	26.1	42.3	46.4	(*)	27.5	12.7	
Construction	43,814	1,131,994	27,650	33,009	12,712	126,571	200,128	35,710	218,147	7.5	13.1	12.8	19.5	10.6	25.5	
General building contractors and operative builders	5,884	378,165	4,748	8,239	2,536	40,531	4,089	40,830	46,730	20.1	27.5	28.1	46.7	28.1	46.2	
Special trade contractors	35,483	682,075	21,442	27,535	8,756	74,594	158,020	29,878	185,664	8.3	15.0	14.5	30.1	11.8	28.4	
Other construction	2,437	71,753	(*)	(*)	(*)	(*)	7,215	(*)	(*)	32.1	34.8	(*)	(*)	(*)	81.7	
Manufacturing	18,882	419,054	11,298	12,226	4,947	66,232	78,988	12,820	66,828	15.3	14.9	21.8	26.2	17.1	33.1	
Transportation, communication, electric, gas, and sanitary services	26,164	406,247	18,424	34,172	3,827	26,386	100,515	21,824	111,539	9.6	14.0	17.7	36.2	13.1	34.7	
Trucking and warehousing	12,411	263,908	8,773	24,031	3,017	17,185	46,835	10,289	55,528	14.2	19.9	24.2	44.3	19.6	43.4	
Other	13,753	145,339	9,651	10,141	(*)	(*)	53,680	11,325	56,308	13.1	15.7	18.6	(*)	17.4	41.6	
Wholesale and retail trade	124,898	7,785,726	78,131	66,770	39,587	475,719	593,485	99,045	876,609	4.3	5.4	7.7	9.4	8.0	13.5	
Wholesale trade	23,662	2,171,393	10,877	14,332	4,207	65,233	215,972	19,428	226,972	9.5	10.0	18.1	26.9	10.9	34.2	
Retail trade	97,666	5,528,080	67,254	73,571	35,107	408,664	383,444	68,495	443,710	4.9	6.6	8.6	10.1	7.2	14.9	
Food stores	12,594	876,171	8,898	9,677	3,035	49,124	57,095	10,812	66,621	14.2	15.6	21.0	32.5	18.6	53.2	
Automotive dealers and service stations	1,585	1,035,703	1,035	1,035	1,035	1,035	1,035	1,035	1,035	11.4	12.0	12.0	17.3	15.9	26.7	
Eating and drinking places	20,710	922,662	16,200	17,281	12,628	149,444	67,570	14,458	96,118	11.1	14.6	15.9	19.2	15.3	32.5	
Direct selling organizations	8,938	87,253	3,168	4,75	(*)	15,943	13,942	6,749	15,943	15.8	49.6	37.4	(*)	36.3	43.7	
Other retail trade	42,614	1,627,185	24,739	23,288	10,424	95,588	156,459	27,089	193,866	7.5	10.8	14.0	15.1	11.6	20.3	
Wholesale and retail trade not allocable	3,570	86,253	2,342	687	(*)	(*)	4,049	1,122	5,927	25.6	49.9	38.4	(*)	46.1	34.3	
Finance, insurance, and real estate	35,080	690,879	15,142	24,130	5,475	57,128	161,438	25,994	192,409	7.9	13.5	18.9	20.2	10.9	13.7	
Finance	1,793	47,605	862	667	389	1,642	11,430	1,293	18,634	31.7	29.3	44.5	59.9	37.8	23.6	
Insurance agents, brokers, and service	20,147	207,182	4,881	4,044	2,946	24,460	73,138	8,430	75,377	14.5	20.5	25.6	30.1	18.6	38.1	
Real estate	23,140	436,062	9,859	19,419	2,140	31,026	76,871	16,271	98,398	9.7	18.8	20.3	28.6	14.2	17.6	
Services	252,570	4,900,227	145,403	165,539	60,386	607,549	1,853,734	166,771	2,038,169	2.9	3.9	9.4	7.6	3.9	7.8	
Hotels and other lodging places	5,248	125,102	4,595	13,179	1,767	22,897	112,314	2,178	122,983	20.5	314	34.0	55.2	41.4	28.2	
Personal services	34,399	3,399,104	14,167	19,056	9,056	61,452	112,106	28,255	118,314	8.8	10.8	13.5	27.7	13.5	27.4	
Business services	49,781	583,672	5,703	24,281	5,369	28,815	209,793	37,218	236,115	6.7	10.8	25.1	27.7	10.0	20.1	
Automotive repair and services	6,255	138,576	5,718	7,723	(*)	(*)	16,728	4,231	21,386	20.4	27.9	25.1	(*)	33.6	43.4	
Amusement and recreation services, except motion pictures	18,506	233,888	11,986	15,837	2,926	23,214	28,902	8,870	71,378	10.9	18.7	14.3	44.4	21.7	13.6	
Medical and health services	49,309	2,062,454	32,839	54,419	18,959	298,036	955,948	43,818	970,972	5.8	5.7	8.2	9.0	5.3	21.3	
Offices of physicians	98,416	981,486	15,884	23,921	9,097	89,980	553,474	17,072	559,030	7.7	6.9	9.1	11.3	6.8	35.9	
Offices of dentists	19,820	561,011	9,079	17,647	7,372	75,564	281,340	10,660	281,340	12.8	13.9	18.6	24.6	11.0	25.5	
Other medical services	18,829	499,957	8,076	12,851	2,390	132,472	141,134	16,086	150,602	10.7	10.6	16.3	12.5	13.5	26.5	
Legal services	21,188	569,754	10,942	8,974	9,022	59,586	273,678	17,512	283,894	9.1	10.4	14.5	14.5	9.6	37.0	
Other services	67,884	736,667	38,000	26,958	12,597	103,354	264,265	46,889	323,127	5.7	10.1	15.7	26.0	8.7	15.4	
Nature of business not allocable	2,552	33,794	(*)	(*)	(*)	(*)	5,406	1,804	6,350	30.9	53.6	(*)	(*)	40.2	53.5	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation			Payroll			Net income			Coefficient of variation (percent)					Deficit
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Depreciation	Payroll	Net income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
North Carolina																	
All industries																	
295,550 7,741,845 189,500 377,401 151,423 829,562 937,871 213,370 1,183,245 48 6.3 10.5 8.7 5.9 11.3																	
172,261 5,590,357 98,993 138,327 64,548 568,905 770,032 139,725 661,103 42 5.8 9.5 8.9 5.3 14.5																	
All nonfarm industries																	
128,255 2,263,525 93,983 244,554 90,182 280,026 193,503 78,978 328,627 9.4 16.3 15.3 18.6 15.9 16.2																	
Agriculture, forestry, and fishing																	
120,289 2,151,488 90,610 239,074 86,875 260,657 167,639 70,645 302,142 9.8 17.2 15.6 19.7 17.1 16.2																	
Farms																	
120,289 2,151,488 90,610 239,074 86,875 260,657 167,639 70,645 302,142 9.8 17.2 15.6 19.7 17.1 16.2																	
Field crop																	
74,443 1,287,882 49,543 158,715 53,795 133,069 49,515 19,399 68,171 13.1 18.8 19.9 24.2 21.4 27.4																	
Livestock																	
35,238 749,399 30,715 66,153 23,924 41,487 32,493 16,659 91,057 16.5 36.7 29.2 35.2 31.2 20.7																	
Other																	
13,608 114,207 10,352 14,206 9,156 20,091 2,077 13,686 41.3 41.3 35.2 55.2 58.8 37.8																	
Other agriculture, forestry and fishing																	
5,966 132,037 3,373 5,480 3,307 19,369 25,864 5,333 26,485 24.7 32.7 29.8 48.1 32.1 59.6																	
Mining																	
335 18,716 306 — — — 3,807 279 5,168 — — 68.8 40.7																	
Construction																	
28,610 556,595 13,526 23,977 8,862 92,631 102,503 25,084 111,096 11.5 16.6 25.6 22.0 13.6 37.4																	
General building contractors and operative builders																	
3,046 202,885 1,712 2,242 2,119 30,163 14,055 2,538 18,659 28.3 31.1 34.9 40.5 33.9 61.9																	
Special trade contractors																	
23,219 283,739 9,462 11,901 6,035 48,852 79,550 20,093 81,661 13.7 22.0 28.1 30.2 38.4 38.4																	
Other construction																	
3,345 61,961 2,352 8,854 — — 8,898 2,453 10,576 17.6 43.0 27.6 — 46.0 54.6																	
Manufacturing																	
9,920 309,609 8,688 15,036 4,410 57,159 26,733 5,914 36,848 19.2 25.9 29.8 30.4 26.0 47.4																	
Transportation, communication, electric, gas, and sanitary services																	
5,670 127,182 3,236 14,028 3,200 20,174 15,575 4,927 19,311 20.9 31.4 57.3 56.6 34.8 60.1																	
Trucking and warehousing																	
3,082 70,147 — — — 9,252 2,596 11,038 29.0 40.1 — — 38.6 98.4																	
Other																	
2,788 54,035 — — — 6,323 2,331 8,273 30.3 50.3 — — 52.9 71.7																	
Wholesale and retail trade																	
51,101 3,152,544 31,228 31,659 21,735 173,521 108,221 37,981 215,962 7.8 8.7 11.4 15.4 10.2 25.8																	
Wholesale trade																	
4,484 591,268 2,010 6,113 1,265 23,663 28,391 3,466 30,608 22.0 18.1 27.7 36.8 19.0 66.0																	
Retail trade																	
42,008 2,437,052 27,122 22,587 19,982 145,031 139,338 30,767 163,044 8.8 10.2 13.2 17.2 12.1 28.9																	
Food stores																	
7,629 737,262 6,467 6,465 3,503 22,699 40,102 6,396 41,789 17.1 19.3 23.2 22.0 21.6 57.7																	
Automotive dealers and service stations																	
7,573 210,550 5,676 2,655 3,581 23,911 16,384 3,263 19,945 18.5 15.6 15.6 18.6 34.6 64.6																	
Bating and drinking places																	
5,404 234,344 1,349 1,344 1,083 54,306 34,381 2,364 32,945 25.2 38.6 34.0 38.6 34.6 64.6																	
Educational institutions																	
8,086 39,325 — — — 4,407 — — 3,532 — — — — 75.1 35.4																	
Other retail trade																	
15,156 796,005 10,596 8,637 7,546 43,615 60,632 11,547 69,640 12.7 16.8 23.7 23.9 19.2 54.4																	
Wholesale and retail trade not allocable																	
4,209 124,224 2,096 2,959 — — 20,492 3,748 22,310 24.5 31.6 38.9 — 36.2 82.4																	
Finance, insurance, and real estate																	
15,410 181,528 4,848 6,519 2,054 8,822 61,115 11,993 75,601 17.1 17.4 26.8 32.0 18.5 47.1																	
Finance																	
5,258 73,068 1,541 — — — 40,917 4,043 41,598 — — 26.5 24.8																	
Insurance agents, brokers and service																	
10,151 108,399 3,307 5,840 710 2,223 20,350 7,350 34,003 23.9 24.0 29.3 31.4 23.5 52.4																	
Real estate																	
— — — — — — — — — — — — — — —																	
Services																	
55,011 1,087,609 34,681 39,371 19,721 193,677 343,965 46,728 367,829 5.4 9.3 13.4 15.5 8.2 26.3																	
Hotels and other lodging places																	
— — — — — — — — — — — — — — —																	
Personal services																	
16,362 234,863 10,653 10,556 4,912 50,441 56,033 14,646 60,795 12.3 22.1 28.7 37.4 36.0 14.4																	
Business services																	
4,332 55,624 1,555 6,109 3,396 39,834 14,713 3,392 17,714 22.7 36.8 36.5 35.9 36.0 76.5																	
Automobile repair and services																	
5,685 55,823 4,610 6,109 3,396 39,834 14,713 3,392 17,714 22.7 36.8 36.5 35.9 36.0 76.5																	
Amusement and recreation services except motion pictures																	
2,832 55,052 2,138 2,530 — — 4,651 2,135 8,708 28.0 38.8 46.5 — 39.5 88.3																	
Medical and health services																	
7,560 319,548 5,162 7,941 4,470 45,742 182,377 6,931 183,512 14.9 12.4 18.8 16.1 12.1 50.5																	
Offices of physicians																	
4,243 219,417 3,392 3,645 2,938 30,143 133,739 3,961 134,172 18.9 15.3 20.1 20.9 14.7 70.2																	
Offices of dentists																	
931 74,305 843 2,299 843 13,058 35,089 822 35,487 27.8 25.8 36.1 28.4 25.9 99.5																	
Other medical services																	
2,386 25,826 — — — 13,549 13,549 2,148 13,854 31.3 34.3 — — 35.0 99.6																	
Legal services																	
1,367 42,845 761 1,900 — — 22,224 1,012 24,552 37.7 35.6 62.0 — 36.5 70.2																	
Other services																	
15,687 178,572 8,644 6,902 3,887 35,225 53,493 13,672 58,153 12.2 23.5 27.4 43.2 20.1 41.3																	
Nature of business not allocable																	
— — — — — — — — — — — — — — —																	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)					Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
North Dakota																		
All industries	84,601	2,696,586	68,083	317,313	42,468	153,097	622,392	88,337	893,756	3.5	3.5	4.9	5.8	3.8	10.5			
All nonfarm industries	26,705	1,101,457	17,459	33,920	10,593	92,607	124,120	20,755	141,752	4.1	5.2	9.2	7.7	5.5	13.4			
Agriculture, forestry, and fishing	58,970	1,803,200	51,073	284,922	32,152	60,640	500,448	48,156	554,954	4.7	4.6	5.3	8.1	4.6	13.1			
Farms	58,096	1,795,129	50,624	283,393	31,875	60,290	498,272	47,582	552,004	4.8	4.6	5.3	8.1	4.6	13.2			
Field crop	42,996	1,406,875	37,133	222,074	22,300	48,993	384,333	38,433	437,179	5.6	5.1	6.0	9.3	4.9	19.9			
Livestock	11,855	361,074	11,086	52,450	6,567	10,112	6,028	7,105	41,440	10.8	11.7	12.8	17.0	16.6	18.2			
Other	3,745	27,180	2,405	3,869	1,008	1,185	8,977	2,044	13,385	20.0	25.1	22.1	39.6	23.6	28.2			
Other agriculture, forestry, and fishing	874	8,071	449	1,429	277	550	2,176	574	2,950	24.7	39.0	44.8	57.5	38.3	55.7			
Mining	101	5,025	100	371	(*)	(*)	—195	(*)	(*)	54.1	80.8	51.6	(*)	(*)	68.5			
Construction	3,877	126,194	2,672	8,059	1,597	20,510	21,075	3,426	22,430	11.7	15.8	23.5	20.3	14.3	37.3			
General building contractors and operative builders	434	43,653	432	1,353	362	6,918	4,554	324	5,242	39.4	26.0	39.2	28.9	28.9	53.6			
Special trade contractors	3,032	71,479	2,159	2,138	1,063	12,140	15,047	2,722	15,522	13.5	22.2	19.5	30.1	17.5	61.0			
Other construction	411	11,062	(*)	(*)	(*)	(*)	1,474	(*)	(*)	36.9	40.8	(*)	(*)	(*)	97.8			
Manufacturing	336	19,638	294	982	295	2,722	3,359	314	3,376	37.5	36.8	47.3	45.3	39.9	26.7			
Transportation, communication, electric, gas, and sanitary services	1,519	55,476	1,107	5,404	743	8,887	3,692	1,103	5,182	16.8	23.2	31.1	38.4	29.5	42.5			
Trucking and warehousing	1,144	47,257	734	4,992	568	6,191	3,087	839	4,298	21.7	26.2	33.6	42.1	34.0	49.3			
Other	375	8,219	373	412	(*)	605	605	264	944	37.9	44.1	38.1	(*)	53.4	83.2			
Wholesale and retail trade	9,233	710,096	5,448	8,992	3,967	45,893	44,295	5,852	51,019	7.3	8.6	10.4	10.0	8.0	22.3			
Wholesale trade	999	213,527	706	1,940	363	7,261	8,616	774	10,586	19.0	9.0	20.0	14.4	15.3	41.9			
Retail trade	7,672	489,590	4,570	6,722	3,552	37,719	34,587	5,956	39,167	8.1	9.1	12.3	11.7	10.8	27.3			
Food stores	548	116,722	450	811	369	5,715	5,493	595	6,537	26.0	19.9	25.6	18.9	20.8	65.4			
Automotive dealers and service stations	907	134,291	786	1,299	666	9,267	8,139	891	8,287	21.8	17.1	24.4	21.3	21.7	10.8			
Eating and drinking places	1,269	72,262	1,089	2,287	1,100	9,835	6,616	1,067	7,244	19.4	22.6	26.8	28.3	25.0	49.1			
Direct selling organizations	2,783	10,146	(*)	(*)	(*)	1,568	1,568	1,867	2,121	14.3	36.6	(*)	(*)	48.2	38.0			
Other retail trade	2,364	156,169	1,327	2,200	1,269	12,619	12,771	1,854	15,862	16.2	16.7	16.6	20.4	16.7	36.2			
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Finance, insurance, and real estate	2,265	46,296	1,200	3,840	646	2,568	12,886	1,827	15,674	18.1	19.7	45.3	30.5	17.6	44.9			
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Insurance agents, brokers, and service	1,197	27,223	602	405	454	1,901	9,370	1,022	9,981	19.7	25.4	38.4	37.1	22.6	62.5			
Real estate	977	17,397	598	3,211	185	370	2,779	736	5,133	33.7	33.6	51.1	55.7	31.9	54.6			
Services	9,499	130,660	5,969	7,043	3,055	13,486	36,638	6,609	40,284	7.6	14.3	13.5	16.6	10.8	16.7			
Hotels and other lodging places	393	14,301	284	1,403	315	2,067	2,776	(*)	(*)	37.9	42.3	47.5	45.7	(*)	48.3			
Personal services	1,904	16,134	1,305	1,072	530	2,608	4,049	1,524	4,348	17.1	25.5	30.1	52.6	24.0	53.9			
Business services	1,144	8,373	563	746	(*)	1,104	2,846	922	3,188	20.4	28.0	29.4	(*)	31.1	23.9			
Automobile repair and services	1,123	17,011	664	739	485	1,532	2,183	786	2,303	22.8	38.3	32.3	46.8	40.8	36.7			
Amusement and recreation services except motion pictures	982	9,003	807	731	(*)	(*)	164	599	1,202	23.2	38.1	39.3	(*)	68.7	45.7			
Medical and health services	423	28,740	304	922	323	3,201	13,440	417	13,463	21.7	21.9	31.2	23.7	17.3	61.1			
Offices of physicians	153	9,456	82	189	61	1,049	5,917	147	5,940	33.7	25.3	29.7	32.0	33.9	61.1			
Offices of dentists	123	9,263	195	1,230	123	1,104	4,365	123	4,385	34.4	35.4	48.2	40.0	1.2	—			
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Legal services	222	6,309	222	313	(*)	(*)	3,490	213	3,540	38.7	37.6	48.7	(*)	1.2	76.5			
Other services	2,308	30,189	1,640	1,117	637	2,082	7,890	1,709	8,669	15.5	45.9	23.6	47.3	—	36.2			
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	—	—	—	(*)			

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent) ¹					Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	Business receipts	Depreciation	Payroll		
Ohio																
All industries	492,853	12,976,712	323,927	588,862	174,773	1,254,033	2,002,002	337,827	2,434,848	3.0	4.1	7.1	7.2	4.2	8.3	
All nonfarm industries	348,917	10,547,218	199,736	289,304	101,708	1,157,020	1,733,096	260,829	1,937,223	2.5	4.1	5.7	7.7	3.7	7.3	
Agriculture, forestry, and fishing	151,886	2,590,931	130,744	326,845	75,818	122,693	266,384	91,560	538,179	7.9	11.6	11.7	17.1	13.8	13.7	
Farms	143,936	2,428,496	124,191	319,656	73,085	87,013	268,904	77,198	497,925	8.3	12.2	12.1	18.2	14.5	14.3	
Field crop	73,516	894,348	61,605	153,891	31,738	31,738	208,832	50,775	298,632	11.3	15.0	17.9	18.5	17.8	17.8	
Livestock	52,752	1,223,196	48,914	139,831	31,899	18,991	60,473	21,937	149,860	11.3	15.0	17.9	18.5	17.8	17.8	
Other	17,668	211,954	16,382	26,036	9,427	8,137	4,486	4,486	47,833	20.5	39.1	30.3	42.7	56.3	28.6	
Other agriculture, forestry, and fishing	7,950	161,435	6,553	10,287	2,751	25,620	27,460	4,362	38,554	18.7	28.9	28.9	43.8	28.4	33.1	
Mining	1,487	88,478	1,246	9,572	811	12,355	9,766	1,348	13,132	35.5	28.1	34.0	42.1	26.8	33.4	
Construction	40,024	1,134,232	23,047	40,134	14,786	210,069	178,396	32,204	202,266	7.9	12.4	19.6	18.1	11.3	22.5	
General building contractors and operative builders	8,219	352,782	4,687	10,112	3,266	44,145	27,182	5,248	39,717	17.2	22.9	27.1	38.3	25.1	25.1	
Special trade contractors	28,380	686,613	16,300	23,289	10,119	157,798	138,970	24,550	169,722	9.3	15.4	22.2	22.4	43.5	40.4	
Other construction	2,826	85,887	(*)	(*)	(*)	15,798	12,244	2,406	12,827	30.4	51.1	(*)	(*)	52.8	78.9	
Manufacturing	4,942	200,851	3,156	5,477	1,841	28,485	33,779	3,164	41,078	20.9	25.1	26.7	31.3	27.8	56.5	
Transportation, communication, electric, gas, and sanitary services	18,370	391,811	12,900	35,245	4,729	47,824	48,437	11,787	56,980	12.4	15.1	21.1	28.4	20.8	35.9	
Trucking and warehousing	14,684	316,244	11,901	33,922	4,231	38,142	37,072	10,581	55,324	13.3	16.1	21.7	32.6	21.7	36.4	
Other	1,686	75,367	999	1,323	(*)	(*)	11,365	1,186	11,656	34.5	39.9	(*)	(*)	58.4	88.4	
Wholesale and retail trade	97,486	5,835,517	52,822	89,523	34,882	448,242	424,461	66,782	485,919	4.9	8.4	9.3	9.7	7.2	13.2	
Wholesale trade	18,203	1,354,331	7,809	13,308	3,483	59,848	180,279	13,478	185,453	11.8	11.6	18.3	19.3	12.8	46.9	
Retail trade	79,408	4,474,592	44,097	56,168	31,399	388,394	241,923	51,454	297,926	5.5	7.5	10.6	10.7	8.6	13.8	
Food stores	11,072	644,078	4,358	5,655	2,814	51,604	32,134	3,870	45,717	20.8	17.0	23.1	23.1	54.3	54.3	
Automobile dealers and service stations	10,641	1,060,580	8,258	16,916	8,748	128,965	137,301	18,154	156,455	15.6	18.1	27.7	21.9	33.9	33.9	
Eating and drinking places	24,786	104,232	4,569	1,851	1,851	10,901	12,859	4,336	18,564	10.2	18.9	43.6	(*)	27.2	26.6	
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other retail trade	27,070	1,310,704	17,145	21,320	9,896	106,484	84,686	17,293	114,580	9.4	14.2	17.7	22.0	15.5	20.0	
Wholesale and retail trade not allocable	1,874	(*)	(*)	(*)	—	—	2,259	(*)	(*)	35.2	(*)	(*)	(*)	(*)	(*)	
Finance, insurance, and real estate	38,209	472,378	16,033	11,888	4,447	18,721	188,153	29,699	206,380	7.7	11.4	18.8	24.3	11.9	13.6	
Finance	1,130	(*)	(*)	(*)	(*)	(*)	322	(*)	(*)	47.1	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	11,860	245,523	7,985	4,177	3,151	14,806	104,222	9,678	107,224	13.8	17.5	29.1	28.0	18.8	41.7	
Real estate	26,219	219,705	8,032	7,676	1,290	3,482	83,608	19,481	98,360	9.5	14.3	20.3	43.6	14.3	14.5	
Services	140,754	2,262,169	83,918	86,852	37,851	356,894	822,891	110,887	881,897	4.0	8.8	8.2	17.8	5.4	11.0	
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services	32,294	342,666	21,172	19,534	10,020	66,734	86,497	25,362	97,339	8.9	15.3	20.9	28.1	14.2	33.9	
Business services	28,407	292,748	13,086	10,006	5,395	84,480	84,480	20,665	97,666	19.0	23.5	19.5	63.0	15.2	21.2	
Automobile repair and services	10,018	368,448	6,992	12,484	3,864	45,717	45,717	9,198	47,283	15.6	23.4	24.9	34.8	21.0	48.8	
Amusement and recreation services except motion pictures	10,029	90,039	6,844	8,881	1,795	5,231	9,439	6,031	22,064	15.2	28.0	25.9	31.2	30.4	20.6	
Medical and health services	17,264	668,351	10,930	15,436	7,295	77,523	368,278	15,003	374,005	9.8	9.6	14.1	13.9	8.9	28.8	
Offices of physicians	7,199	355,711	5,602	8,028	3,394	211,381	215,301	5,552	215,301	23.1	21.9	25.9	26.3	20.3	71.2	
Offices of dentists	3,241	167,577	2,329	2,448	2,101	89,946	83,946	3,241	83,946	19.2	22.3	33.2	35.3	22.0	71.2	
Other medical services	6,824	145,063	2,999	4,959	1,821	16,621	72,941	6,210	74,756	19.2	22.3	33.2	35.3	22.0	71.2	
Legal services	8,133	191,607	4,827	3,569	2,976	14,104	121,457	7,209	121,457	15.5	15.8	22.9	24.3	15.8	48.3	
Other services	33,487	289,514	19,803	14,773	5,787	29,745	108,725	26,680	118,079	8.4	15.1	19.7	27.5	14.0	24.1	
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)				
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Oklahoma																
All industries	222,053	6,240,495	183,874	333,097	95,848	501,956	505,248	130,976	886,202	4.8	5.3	10.1	9.7	5.1	9.8	
All nonfarm industries	130,855	4,720,572	92,176	148,492	45,425	453,392	566,285	97,566	996,483	4.8	5.7	9.2	10.5	5.8	13.7	
Agriculture, forestry, and fishing	92,117	1,512,939	91,166	195,101	50,782	49,156	-82,417	33,660	201,488	9.5	12.7	18.6	19.7	18.9	12.7	
Farms	92,389	1,510,923	90,898	194,605	50,423	48,564	-81,039	33,409	201,338	9.6	12.7	16.6	19.8	18.1	12.7	
Field crop	26,287	482,255	18,398	21,775	82,448	15,076	-17,575	9,753	144,796	17.7	21.1	32.3	35.0	27.6	33.9	
Livestock	54,891	956,268	49,973	92,504	32,766	32,564	-142,613	11,951	48,090	12.7	16.3	15.8	16.6	18.3	13.8	
Other	11,240	72,400	8,850	8,853	1,259	824	-15,878	3,798	7,453	28.5	70.2	47.9	49.2	54.7	53.0	
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Mining	4,240	284,953	3,244	19,812	491	10,150	32,410	2,438	53,722	18.7	15.6	20.3	40.8	15.7	20.0	
Construction	20,940	644,766	13,997	22,818	9,996	105,896	110,202	17,899	118,775	13.5	15.6	23.1	24.1	15.4	39.8	
General building contractors and operative builders	854	153,536	833	2,561	244	23,917	11,864	329	15,452	81.1	36.6	41.3	37.7	70.2	70.2	
Special trade contractors	17,909	412,118	11,882	18,344	7,169	74,435	84,541	15,303	87,975	14.8	19.0	27.8	24.8	16.2	50.0	
Other construction	2,177	79,122	(*)	(*)	(*)	(*)	13,797	(*)	(*)	38.5	36.8	(*)	(*)	(*)	53.0	
Manufacturing	2,282	50,351	1,791	1,825	1,777	9,766	2,248	1,291	8,359	44.9	34.2	93.8	43.7	52.3	70.3	
Transportation, communication, electric, gas, and sanitary services	3,979	156,904	2,488	19,509	1,682	21,822	13,944	2,712	23,951	30.3	28.9	36.2	34.1	35.0	56.3	
Trucking and warehousing	3,335	153,947	2,478	19,158	1,825	20,562	14,462	2,176	22,755	32.0	29.6	36.8	35.7	36.5	65.8	
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Wholesale and retail trade	38,799	2,706,594	24,339	37,415	16,459	197,351	156,548	26,999	180,405	8.7	8.4	14.0	18.1	11.0	22.2	
Wholesale trade	6,846	622,078	4,863	8,158	1,576	32,327	58,417	5,567	62,233	20.6	14.0	19.5	46.6	21.1	47.5	
Retail trade	29,792	1,799,486	17,226	24,603	14,636	163,744	89,371	19,029	108,963	10.1	10.8	15.9	17.1	13.0	24.9	
Food stores	2,655	359,126	1,297	2,889	2,258	18,602	11,324	1,491	15,448	31.6	23.5	35.8	24.0	32.1	77.4	
Automotive dealers and service stations	5,381	455,176	3,469	4,371	2,602	18,074	27,153	4,902	27,799	25.2	21.0	31.1	29.4	25.4	41.8	
Eating and drinking places	4,123	185,318	2,828	3,841	3,117	41,920	8,895	3,102	12,596	27.9	34.5	35.5	42.8	36.8	48.7	
Direct selling organizations	8,103	20,718	3,255	233	(*)	(*)	-433	(*)	(*)	22.1	39.3	56.4	(*)	(*)	39.5	
Other retail trade	9,530	778,148	6,577	13,269	6,054	84,779	36,432	6,080	50,953	15.7	17.2	24.5	24.0	20.1	35.2	
Wholesale and retail trade not allocable	3,151	68,030	(*)	(*)	(*)	(*)	8,760	2,403	9,209	35.3	44.4	(*)	(*)	53.2	91.6	
Finance, insurance, and real estate	12,284	199,974	7,112	12,352	1,255	7,183	52,567	9,043	82,541	15.4	22.9	46.2	47.0	22.8	26.4	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	4,593	59,510	2,002	812	(*)	(*)	26,259	4,534	27,061	28.1	29.4	42.7	(*)	33.4	77.7	
Real estate	6,963	116,535	4,386	10,234	(*)	(*)	20,687	3,791	29,696	18.9	32.9	55.1	(*)	34.3	27.9	
Services	48,521	992,014	20,845	34,466	14,228	103,832	205,760	37,144	241,061	8.2	11.8	17.3	22.8	10.5	37.9	
Hotels and other lodging places	11,930	87,843	(*)	5,188	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services	1,929	57,596	4,608	2,115	(*)	(*)	23,105	7,719	25,046	19.9	26.1	31.3	(*)	27.0	66.9	
Business services	8,729	60,436	(*)	2,115	(*)	(*)	23,105	7,719	25,046	34.0	42.2	(*)	(*)	(*)	88.2	
Automobile repair and services	3,809	28,466	(*)	(*)	(*)	(*)	-11,714	(*)	(*)	35.2	45.0	54.5	(*)	(*)	76.4	
Amusement and recreation services, except motion pictures	2,848	28,466	1,683	4,710	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Medical and health services	4,235	229,037	3,488	8,383	2,782	39,554	96,973	3,676	98,066	20.3	23.8	41.5	47.9	18.1	40.1	
Offices of physicians	1,370	66,486	921	1,567	1,042	9,174	37,559	1,140	38,510	29.7	29.4	39.5	(*)	28.0	44.1	
Offices of dentists	1,176	122,451	1,163	1,567	1,042	9,174	37,559	1,140	38,510	29.7	29.4	39.5	(*)	28.0	44.1	
Other medical services	1,977	106,631	1,679	5,281	1,261	23,726	57,062	1,958	37,096	32.1	41.9	62.9	(*)	31.2	69.9	
Legal services	1,950	58,076	1,685	1,479	763	5,334	30,143	1,847	30,548	30.7	30.2	36.4	43.2	31.2	65.5	
Other services	12,459	159,306	7,595	6,076	3,048	28,557	48,015	10,353	51,131	15.7	24.4	30.2	34.7	21.5	70.8	
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent)					Net income	Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Oregon																
All industries	154,368	4,017,662	112,933	205,181	58,911	400,204	536,433	97,054	724,009	5.3	8.9	9.9	8.7	13.3		
All nonfarm industries	110,772	3,442,332	73,456	118,117	37,753	350,943	512,249	80,372	571,476	5.2	7.1	11.2	10.9	11.9		
Agriculture, forestry, and fishing	51,376	928,792	43,784	91,025	22,722	58,772	31,089	20,385	195,130	12.1	18.0	24.2	17.7	17.9		
Farms	40,598	575,330	39,417	87,044	21,058	49,281	24,184	16,882	152,532	13.4	16.0	23.1	18.8	18.6		
Field crop	13,482	249,433	10,276	31,552	5,658	12,320	67,536	8,293	82,865	24.6	21.6	23.8	27.2	43.9		
Livestock	20,411	188,493	19,476	39,632	9,775	14,987	56,577	35,4	32,627	21.1	23.7	25.0	30.4	24.5		
Other	11,723	137,404	9,725	15,860	5,625	22,074	13,225	4,750	36,920	23.5	39.2	37.1	29.8	29.8		
Other agriculture, forestry, and fishing	7,780	51,482	4,307	3,981	(*)	(*)	6,902	(*)	(*)	29.0	46.4	56.2	(*)	36.4		
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Construction	14,927	509,388	12,861	16,131	6,359	50,603	84,918	12,368	91,101	15.3	16.9	27.7	24.5	44.9		
General building contractors and operative builders	3,690	277,166	3,037	3,322	1,146	20,182	23,104	2,830	26,889	26.5	25.2	38.8	39.7	54.4		
Specialty trade contractors	10,225	184,961	9,189	6,806	4,607	16,214	60,323	9,027	61,214	19.4	21.5	25.9	28.5	80.4		
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Manufacturing	6,111	274,443	5,656	23,184	1,529	55,725	19,956	3,539	26,237	22.3	26.9	35.1	36.3	30.7		
Transportation, communication, electric, gas, and sanitary services	5,949	161,940	5,493	16,304	2,106	12,068	15,281	4,328	20,954	24.2	30.4	32.2	51.2	43.5		
Trucking and warehousing	4,269	108,421	3,912	14,590	(*)	(*)	15,393	3,412	16,899	29.4	29.3	35.5	(*)	70.4		
Other	1,680	52,421	1,581	1,714	(*)	(*)	—112	(*)	(*)	42.4	71.4	44.6	(*)	53.5		
Wholesale and retail trade	25,591	1,557,003	15,873	24,983	12,143	105,822	106,133	18,817	122,042	10.5	12.4	19.0	17.1	23.8		
Wholesale trade	5,260	485,352	4,300	7,938	2,374	25,730	47,013	3,598	50,704	22.1	22.7	31.8	26.8	45.9		
Retail trade	19,926	1,042,973	11,467	16,866	9,670	76,364	57,943	12,913	69,698	12.1	15.1	22.0	21.2	28.5		
Food stores	1,580	242,483	974	2,046	975	8,485	13,727	1,019	14,695	37.8	33.6	40.4	33.9	63.0		
Automotive dealers and service stations	2,702	497,020	2,332	6,030	2,208	29,847	24,097	2,687	24,417	25.6	23.4	40.6	40.5	76.7		
Eating and drinking places	2,366	139,484	2,068	3,597	1,660	27,695	16,998	1,900	17,327	36.6	38.4	43.1	49.1	40.5		
Direct selling organizations	6,581	24,969	(*)	(*)	(*)	(*)	—9,686	3,742	(*)	23.2	47.0	(*)	(*)	50.3		
Other retail trade	6,597	139,017	4,931	5,110	3,571	12,249	8,607	3,565	12,328	21.1	29.9	42.5	35.1	42.1		
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Finance, insurance, and real estate	12,951	214,516	5,531	5,195	2,494	10,842	73,012	9,560	79,063	16.3	25.6	41.8	42.4	39.2		
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Insurance agents, brokers and service	2,735	43,319	(*)	(*)	(*)	(*)	25,445	2,232	26,322	34.9	37.3	(*)	(*)	99.6		
Real estate	10,092	171,073	4,641	4,664	(*)	(*)	47,869	7,308	52,629	18.6	30.8	46.1	25.3	42.9		
Services	37,285	658,110	23,656	25,925	11,440	104,254	205,720	30,086	217,795	9.0	12.3	21.6	20.3	22.8		
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Personal services	8,300	94,683	4,755	3,100	(*)	(*)	27,809	7,602	27,917	70.1	65.9	70.6	(*)	16.9		
Business services	6,998	61,828	3,139	3,043	(*)	(*)	27,527	6,099	28,374	20.7	30.9	32.9	(*)	75.3		
Amusement and recreation services except motion pictures	2,800	53,765	(*)	(*)	(*)	(*)	13,760	(*)	(*)	22.8	32.3	33.3	(*)	59.8		
Amusement and recreation services except motion pictures	3,671	65,931	2,421	2,931	(*)	(*)	—370	(*)	(*)	(*)	30.6	56.0	(*)	27.4		
Medical and health services	3,987	180,054	3,212	4,142	2,546	19,464	86,669	3,083	66,676	19.2	19.1	26.7	26.5	59.9		
Offices of physicians	2,205	89,562	1,807	1,935	1,063	10,637	48,962	1,708	50,603	23.4	23.4	24.3	35.7	67.7		
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other services	10,073	135,488	7,322	4,151	3,573	17,743	37,772	7,924	41,721	17.9	25.4	24.8	32.4	45.8		
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent) ¹					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Pennsylvania															
All industries	415,954	16,999,909	299,193	596,547	149,387	1,765,856	2,297,717	312,204	2,597,344	29	3.5	6.0	5.4	3.3	9.0
All nonfarm industries	380,197	15,534,317	245,640	429,921	120,223	1,667,248	2,213,950	292,701	2,425,957	25	3.5	4.9	5.5	3.2	8.3
Agriculture, forestry, and fishing	62,754	1,581,849	56,658	173,576	31,104	106,773	93,020	35,213	184,309	118	18.9	17.4	24.2	18.9	17.5
Farms	55,757	1,465,592	52,353	169,626	29,164	98,610	74,067	29,503	161,387	131	18.0	17.9	26.4	21.0	18.4
Field crop	7,569	45,997	6,996	7,810	3,337	7,810	13,962	1,817	6,303	34	3.2	35.9	55.8	44.6	46.0
Livestock	37,748	16,039	36,039	17,958	43,881	43,881	65,592	20,360	119,916	162	31.9	21.2	26.8	25.0	22.9
Other	10,441	258,938	9,268	22,828	6,891	48,392	21,537	7,326	35,168	284	37.7	31.6	46.6	40.9	35.8
Other agriculture, forestry and fishing	6,997	116,057	4,505	4,950	1,940	10,163	18,953	5,710	22,922	190	33.1	23.7	41.2	30.4	31.0
Mining	2,319	132,770	1,750	11,522	1,147	19,137	18,928	1,085	23,503	306	17.9	24.6	21.8	19.9	27.9
Construction	41,840	1,627,622	31,402	67,200	21,685	373,613	231,053	37,025	262,729	77	10.4	15.3	13.8	10.2	31.2
General building contractors and operative builders	7,308	480,760	5,480	12,922	9,325	39,926	39,926	6,558	44,955	183	19.0	25.9	29.0	20.9	53.8
Special trade contractors	31,705	1,223,469	23,861	48,971	14,408	255,468	180,474	28,096	194,451	83	18.3	16.8	32.6	20.6	58.6
Other construction	2,827	123,413	(*)	(*)	(*)	(*)	16,659	2,371	22,320	303	38.7	(*)	(*)	39.7	92.6
Manufacturing	12,463	574,492	11,206	20,437	4,913	124,008	67,724	8,132	75,884	139	18.3	18.1	25.0	17.9	32.1
Transportation, communication, electric, gas, and sanitary services	17,214	570,902	15,052	85,247	8,125	64,648	84,145	12,796	77,745	121	18.7	16.5	26.8	18.0	26.7
Trucking and warehousing	14,008	461,986	12,382	58,055	3,606	39,596	50,872	9,690	62,494	135	18.8	18.1	32.6	20.8	28.5
Other	3,206	108,916	2,670	7,192	2,319	25,052	13,273	3,108	15,251	273	36.1	33.4	47.3	35.0	75.5
Wholesale and retail trade	111,239	9,950,527	78,238	119,159	42,570	663,809	686,601	84,600	746,057	45	5.0	9.4	7.4	5.9	15.4
Wholesale trade	18,138	1,784,879	10,568	18,431	3,741	79,287	167,173	13,085	160,866	108	9.7	13.0	15.8	11.4	34.5
Retail trade	92,563	7,265,370	65,132	100,352	38,829	584,522	521,182	71,515	565,191	50	5.8	7.2	8.2	6.9	17.4
Food stores	13,982	1,057,144	11,414	103,490	8,551	125,156	118,227	18,521	126,747	148	11.9	15.8	16.6	16.2	41.1
Automotive dealers and service stations	13,986	2,151,249	11,184	23,135	9,054	160,388	98,371	11,352	100,452	151	15.4	16.3	18.8	16.4	42.3
Eating and drinking places	13,986	1,043,895	11,184	23,135	9,054	160,388	98,371	11,352	100,452	151	15.4	16.3	18.8	16.4	42.3
Direct selling organizations	15,755	112,016	3,470	1,844	(*)	(*)	13,329	10,872	16,952	127	28.3	39.6	(*)	27.1	29.4
Other retail trade	38,346	2,408,195	29,847	37,423	16,118	209,679	234,715	28,408	254,642	78	10.4	11.6	13.9	10.8	24.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	27,218	495,885	15,204	26,888	4,409	36,183	160,415	16,981	188,700	95	12.5	14.6	31.9	12.8	14.6
Finance	776	7,115	(*)	(*)	(*)	(*)	3,464	(*)	(*)	520	49.9	(*)	(*)	(*)	88.7
Insurance agents, brokers, and service	9,511	182,383	4,821	5,239	1,554	25,494	74,748	7,378	76,398	161	21.6	45.8	22.0	40.4	40.4
Real estate	16,931	306,387	10,300	21,260	2,845	12,632	82,203	11,184	105,422	122	15.5	16.6	25.9	15.9	15.4
Services	139,741	2,735,754	90,462	114,202	37,533	373,314	960,508	112,533	1,025,166	40	6.0	7.3	12.2	5.0	15.1
Hotels and other lodging places	4,367	99,144	4,367	11,279	1,206	9,493	11,371	2,989	18,535	28	31.0	26.4	36.5	39.0	50.3
Personal services	35,686	412,375	25,587	24,857	10,987	47,079	122,412	32,138	125,961	83	14.3	18.8	24.8	12.1	37.4
Business services	21,256	287,479	11,895	11,047	3,961	25,033	86,087	16,588	97,531	104	18.7	18.8	43.0	14.6	37.5
Automobile repair and services	8,502	324,477	6,713	9,957	3,615	49,794	49,118	7,406	53,426	170	24.1	27.0	32.7	22.4	65.2
Amusement and recreation services, except motion pictures	9,832	135,851	5,906	12,341	1,682	22,232	7,402	5,331	23,725	153	32.4	26.7	68.8	29.2	26.3
Medical and health services	24,186	957,395	15,972	25,171	10,240	109,665	506,134	22,596	510,959	83	8.4	11.2	15.9	7.6	35.6
Offices of physicians	8,552	412,367	7,155	9,790	4,843	34,207	244,671	8,197	246,863	120	10.6	14.4	13.8	10.1	58.9
Offices of dentists	5,612	294,992	4,312	7,743	3,163	36,105	150,557	4,936	151,917	160	15.0	19.0	19.5	14.9	58.4
Other medical services	10,022	250,036	4,505	7,638	2,234	39,353	110,906	9,463	112,179	149	20.6	25.7	38.9	17.1	63.8
Legal services	7,715	211,718	4,115	5,595	3,878	35,894	99,316	6,102	101,553	155	19.2	29.1	36.5	16.0	36.8
Other services	28,197	307,315	15,907	73,224	2,865	73,224	78,658	20,092	93,472	91	18.3	17.4	39.4	14.5	38.2
Nature of business not allocable	1,166	30,308	(*)	(*)	(*)	(*)	5,123	937	5,272	43.7	24.0	(*)	(*)	21.1	76.4

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts		Depreciation		Payroll		Net income		Coefficient of variation (percent) ¹						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rhode Island																
All industries	26,893	737,084	18,840	17,192	89,797	8,303	178,464	188,889	21,440	178,464	4.2	5.4	7.8	8.4	5.8	10.6
All nonfarm industries	26,479	738,513	18,319	16,964	99,657	8,023	178,464	187,924	21,440	178,464	4.2	5.4	7.9	8.5	5.8	11.2
Agriculture, forestry, and fishing	1,412	11,172	1,106	888	2,130	522	3,905	2,840	851	3,905	20.0	32.8	25.8	53.0	29.8	29.2
Farms	414	571	(*)	(*)	(*)	(*)	—	-1,036	—	—	48.5	60.0	(*)	(*)	—	33.5
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Livestock	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Other agriculture, forestry and fishing	998	10,601	785	670	(*)	(*)	3,905	3,676	851	3,905	19.9	34.4	29.3	(*)	29.8	56.0
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	3,211	93,741	2,384	2,671	15,507	1,740	21,553	20,925	3,029	21,553	12.9	15.8	20.1	20.9	19.3	48.8
General building contractors and operative builders	578	27,458	526	387	3,514	484	6,498	6,372	543	6,498	29.1	32.2	39.9	36.7	52.0	98.1
Special trade contractors	2,332	57,529	1,602	1,689	10,760	1,093	13,354	12,993	2,528	13,354	15.6	19.7	24.7	26.8	17.4	99.1
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,663	29,268	1,441	1,056	4,089	499	10,438	10,007	1,241	10,438	19.0	19.0	24.4	24.6	20.0	56.2
Transportation, communication, electric, gas, and sanitary services	842	14,306	454	926	(*)	(*)	1,877	1,635	436	1,877	24.3	40.7	43.4	(*)	33.7	50.7
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,668	363,105	4,125	3,795	20,149	2,292	38,728	34,124	5,122	38,728	7.2	8.9	11.5	13.0	9.7	24.3
Wholesale trade	1,256	71,827	699	748	2,285	291	10,628	10,300	1,108	10,628	16.1	18.1	26.2	33.2	19.6	36.8
Retail trade	5,264	287,446	3,363	2,984	17,875	2,000	25,561	23,337	3,995	25,561	8.2	10.3	13.0	14.1	11.2	27.9
Automotive dealers and service stations	531	33,135	1,353	1,165	2,453	355	2,589	1,503	386	2,589	23.1	22.8	28.2	30.9	28.3	60.4
Eating and drinking places	791	33,843	682	690	3,921	434	5,348	5,294	761	5,348	22.0	24.9	28.7	30.3	26.2	62.5
Direct selling organizations	660	3,737	(*)	(*)	(*)	(*)	(*)	592	(*)	(*)	24.1	37.4	(*)	(*)	(*)	36.9
Other retail trade	2,616	141,438	1,589	1,314	8,456	952	13,888	12,847	1,846	13,888	11.6	15.2	19.8	22.0	15.9	28.4
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,165	33,374	755	1,495	1,626	122	13,473	11,605	1,554	13,473	13.1	16.1	13.8	20.2	18.3	12.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	610	11,483	179	123	(*)	(*)	6,047	5,093	588	6,047	27.0	27.4	40.4	(*)	30.1	8.0
Real estate	1,521	17,896	546	1,222	(*)	(*)	6,473	5,585	955	6,473	15.0	16.0	11.5	(*)	22.5	25.0
Services	11,101	190,091	8,371	6,367	25,997	2,841	97,477	84,837	9,177	97,477	7.0	8.5	15.7	14.9	9.1	20.7
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,572	16,607	931	388	2,976	454	8,654	6,593	1,408	8,654	15.7	23.5	29.4	35.5	21.0	54.5
Business services	2,132	17,008	779	1,020	(*)	(*)	7,686	6,986	1,786	7,686	18.7	20.9	31.1	(*)	22.5	53.2
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	947	7,991	503	439	(*)	(*)	1,392	585	594	1,392	19.4	28.4	44.2	(*)	35.5	35.9
Medical and health services	2,290	81,788	1,570	2,137	10,161	1,048	46,930	46,817	2,223	46,930	18.1	14.3	18.2	19.6	15.0	54.2
Offices of physicians	989	47,561	857	991	5,602	726	29,452	29,352	942	29,452	17.6	20.2	18.2	27.8	20.8	59.9
Offices of dentists	437	22,729	339	589	3,335	245	11,370	6,095	644	11,370	24.3	22.9	31.9	28.9	22.2	97.4
Other medical services	864	12,098	314	551	(*)	(*)	6,108	(*)	(*)	(*)	41.7	36.4	51.8	(*)	37.8	(*)
Legal services	982	20,102	424	417	2,171	417	11,202	11,121	919	11,202	27.7	19.1	30.4	27.1	18.8	97.5
Other services	2,755	35,750	1,560	882	8,009	582	12,083	11,499	1,933	12,083	11.2	21.5	23.6	37.5	17.9	30.7
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts			Depreciation			Payroll			Net income			Coefficient of variation (percent)					Deficit
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
South Carolina																			
All industries	116,630	3,861,615	79,723	145,101	48,521	313,884	340,562	92,881	491,864	8.4	6.8	11.5	10.7	7.2	18.2				
All nonfarm industries	91,966	3,237,118	47,800	66,406	27,420	272,872	367,032	64,907	431,152	6.0	7.2	13.3	11.6	7.5	17.5				
Agriculture, forestry, and fishing	38,089	482,058	32,246	81,375	19,129	42,101	-17,386	18,248	82,706	15.8	20.1	19.9	27.0	23.5	25.3				
Farms	36,684	444,697	31,923	58,695	19,101	40,992	-17,470	17,884	60,512	15.9	21.4	20.6	27.7	24.1	25.9				
Field crop	16,320	282,888	14,874	32,937	6,402	28,061	15,186	38,855	25.5	28.7	30.6	38.2	30.2	42.6	42.6				
Livestock	14,280	130,777	13,164	22,559	9,168	21,819	-30,462	11,765	32.5	36.0	32.5	37.9	32.5	39.0	39.0				
Other	6,064	31,582	3,051	3,109	3,531	5,112	-2,194	3,184	9,892	39.0	34.9	37.9	55.2	75.1	58.0				
Other agriculture, forestry and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Construction	12,400	395,605	7,531	18,477	6,334	83,276	48,209	11,401	53,887	17.2	20.4	35.5	31.5	21.2	52.9				
General building contractors and operative builders	1,696	146,635	1,197	3,722	(*)	(*)	10,567	1,986	10,567	41.8	35.9	45.8	(*)	34.9	—				
Special trade contractors	9,183	195,086	5,589	5,866	4,768	29,682	35,418	8,326	37,987	20.4	25.7	37.2	39.3	27.4	79.7				
Other construction	1,611	51,884	(*)	2,204	(*)	(*)	2,204	(*)	(*)	49.7	66.3	(*)	(*)	(*)	70.7				
Manufacturing	1,638	(*)	(*)	(*)	(*)	(*)	9,328	(*)	(*)	46.3	(*)	(*)	(*)	(*)	83.9				
Transportation, communication, electric, gas, and sanitary services	3,834	111,819	1,576	13,419	1,066	22,391	5,374	4,267	11,233	30.7	38.6	48.4	62.2	44.8	55.8				
Trucking and warehousing	3,274	91,789	1,473	13,267	1,082	21,783	4,964	2,711	10,043	34.0	40.3	48.9	53.8	48.5	63.0				
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Wholesale and retail trade	27,747	1,958,573	18,073	21,733	10,770	102,384	102,640	19,589	128,500	10.4	9.9	16.6	12.0	13.1	26.4				
Wholesale trade	2,978	394,188	2,000	6,587	703	13,782	19,819	1,907	26,358	33.0	18.3	40.7	23.4	30.0	69.6				
Retail trade	22,566	1,511,700	13,688	14,814	10,067	88,582	80,544	15,718	99,103	11.3	11.8	16.3	14.5	14.9	27.1				
Food stores	3,574	341,907	2,575	3,908	1,216	16,951	12,545	3,104	17,049	29.7	23.2	33.7	33.8	34.7	74.7				
Automotive dealers and service stations	4,098	588,616	1,954	2,866	2,311	30,176	21,230	3,138	23,622	24.2	21.6	40.2	27.7	26.7	57.7				
Eating and drinking places	4,117	122,438	2,546	7,176	1,792	10,614	2,422	1,338	18,777	26.6	28.8	33.5	37.8	26.7	42.4				
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Other retail trade	8,338	454,455	6,236	6,133	4,758	30,841	39,515	5,517	47,536	18.7	20.3	25.1	22.8	24.1	39.8				
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Finance, insurance, and real estate	7,004	110,764	3,274	3,345	607	2,035	33,481	4,601	42,838	18.7	28.0	30.5	53.6	25.9	39.4				
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Insurance agents, brokers, and service	2,701	30,026	(*)	(*)	(*)	(*)	16,583	1,845	18,456	32.6	36.7	(*)	(*)	38.4	83.7				
Real estate	4,204	80,738	2,074	2,406	(*)	(*)	16,963	2,756	24,380	35.2	37.3	38.1	(*)	35.1	45.0				
Services	28,914	539,792	18,513	24,739	7,476	87,303	167,708	25,666	181,122	10.3	14.0	24.1	20.8	12.0	48.1				
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Personal services	8,375	126,119	4,732	4,446	1,980	18,280	24,123	7,679	27,889	(*)	20.6	46.1	47.9	47.9	84.2				
Business services	2,074	27,420	(*)	(*)	(*)	(*)	7,743	1,713	7,881	(*)	59.5	(*)	(*)	50.4	68.9				
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Amusement and recreation services except motion pictures	2,171	9,444	(*)	(*)	(*)	(*)	4,534	(*)	(*)	40.9	56.7	(*)	(*)	(*)	44.1				
Medical and health services	3,518	165,473	2,086	4,526	1,542	22,532	88,515	3,518	88,515	24.0	19.3	30.8	23.5	18.3	—				
Offices of physicians	993	80,986	844	1,089	746	11,250	47,903	993	47,903	25.5	25.8	31.6	30.8	24.6	—				
Offices of dentists	795	64,884	795	2,794	795	11,128	30,543	795	30,543	36.2	34.0	45.8	36.1	32.9	—				
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
Legal services	1,592	54,368	1,163	1,411	1,531	6,671	19,983	1,493	20,021	37.3	34.6	50.4	46.5	38.5	98.4				
Other services	8,067	71,945	4,062	1,750	(*)	22,934	7,161	(*)	23,180	19.7	33.6	44.8	(*)	29.0	51.9				
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Business receipts			Payroll			Net income (deficit)			Net income			Coefficient of variation (percent)			Net income			Deficit		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
South Dakota																					
All industries	68,561	3,173,951	87,569	220,876	49,235	196,120	332,832	60,857	442,297	35	4.7	7.3	8.8	5.1	8.1						
All nonfarm industries	32,239	1,523,515	32,493	44,159	13,867	147,972	144,324	23,900	166,562	3.6	4.6	6.1	7.8	5.4	11.3						
Agriculture, forestry, and fishing	57,150	1,685,082	45,715	178,080	35,746	49,297	161,625	37,524	278,771	5.1	7.9	8.9	11.8	7.5	9.5						
Farms	56,342	1,650,436	45,096	176,717	35,359	48,148	179,608	37,057	275,735	5.2	8.0	8.9	12.0	7.6	9.6						
Field crop	20,243	561,786	14,364	71,582	11,565	19,339	135,351	17,043	145,821	8.6	19.4	19.0	25.9	11.7	26.0						
Livestock	32,099	1,084,865	28,307	101,839	22,209	26,505	61,673	17,919	122,045	6.8	7.0	7.8	9.8	9.6	10.7						
Other	4,099	23,785	2,425	3,226	1,584	2,304	2,584	2,095	7,985	22.4	38.7	42.1	50.8	44.4	36.9						
Other agriculture, forestry and fishing	808	14,656	619	1,463	388	1,149	2,017	467	3,036	25.2	37.8	40.3	43.5	47.8	75.2						
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Construction	4,513	125,738	3,105	5,805	1,760	19,475	17,501	3,600	20,923	11.1	14.9	20.4	20.9	14.4	38.0						
General building, contractors and operative builders	604	32,524	441	553	292	4,123	2,493	448	3,999	29.5	24.6	39.8	34.1	34.5	47.4						
Special trade contractors	3,531	84,059	2,326	3,778	1,339	14,721	13,656	3,023	14,828	12.8	19.7	26.6	25.9	17.0	71.9						
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Manufacturing	550	33,996	550	1,835	271	7,701	2,074	(*)	(*)	32.0	31.4	40.3	44.2	(*)	50.8						
Transportation, communication, electric, gas, and sanitary services	1,766	124,660	1,578	6,992	1,048	19,312	8,252	1,466	10,143	21.4	22.8	26.9	27.2	22.7	37.5						
Trucking and warehousing	1,500	113,685	1,360	7,662	940	16,157	6,952	1,249	8,702	24.0	24.3	28.5	28.8	24.3	38.2						
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Wholesale and retail trade	11,755	992,885	8,018	12,692	5,066	67,086	52,788	7,696	62,229	6.4	5.9	9.4	9.4	15.4	16.0						
Wholesale trade	2,290	298,102	1,228	2,537	690	9,322	11,506	1,538	14,078	14.6	7.5	16.1	18.8	15.4	24.6						
Retail trade	9,272	681,830	6,617	10,012	5,283	56,391	40,788	6,286	47,457	7.3	8.0	11.2	10.6	10.2	20.4						
Food stores	712	115,546	582	904	534	7,288	4,151	507	5,110	24.4	21.6	20.7	29.3	28.8	54.2						
Automotive dealers and service stations	1,852	231,848	1,590	2,096	1,200	12,866	9,128	1,406	10,376	15.2	14.1	16.1	17.8	15.2	45.2						
Eating and drinking places	1,657	102,414	1,417	1,377	1,377	20,305	5,369	1,531	7,435	19.3	17.8	27.0	21.8	21.8	44.4						
Direct selling organizations	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000						
Other retail trade	3,549	228,578	2,615	3,750	2,093	15,854	22,652	2,548	24,343	12.9	13.6	19.2	17.2	15.4	35.0						
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Finance, insurance, and real estate	2,700	44,096	1,665	1,872	457	2,087	16,733	2,125	18,342	13.4	16.3	23.4	47.9	15.4	36.5						
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Insurance agents, brokers and service	1,331	19,984	600	255	(*)	(*)	8,025	1,280	8,521	19.9	26.2	34.6	(*)	(*)	(*)						
Real estate	1,327	23,403	1,026	1,369	217	1,514	8,257	804	9,370	18.6	21.0	27.6	62.5	20.7	52.8						
Services	9,837	186,512	6,800	11,508	3,827	31,180	44,652	7,668	49,080	7.1	11.7	16.4	20.7	11.5	22.2						
Hotels and other lodging places	817	21,453	817	4,189	657	2,636	1,042	388	2,439	24.9	33.8	35.6	39.5	53	45.4						
Personal services	2,060	20,950	1,473	1,043	669	2,815	1,869	1,869	5,004	16.3	33.5	32.6	37.2	33.5	45.4						
Business services	1,412	14,810	494	1,356	494	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356						
Automotive repair and services	1,035	28,608	637	1,247	449	5,546	1,341	658	2,354	22.4	32.8	34.5	44.7	36	48.9						
Amusement, recreation, and services except motion pictures	888	11,659	585	653	316	751	1,214	629	1,883	25.4	34.6	37.9	40.8	36.0	53.4						
Medical and health services	890	55,680	849	2,540	721	12,748	22,717	760	22,844	22.4	28.5	35.0	40.7	19.6	32.0						
Offices of physicians	184	18,412	184	1,121	121	7,593	1,121	1,121	7,593	41.3	18.5	20.5	26.5	19.8	99.2						
Offices of dentists	184	10,744	184	456	184	1,502	4,955	184	4,955	39.3	34.7	45.0	36.8	33.1	—						
Other medical services	524	33,496	484	1,845	374	9,653	10,284	484	10,294	32.5	37.9	46.9	53.3	37.5	—						
Legal services	380	5,754	200	110	(*)	3,371	2,888	150	3,331	34.5	41.7	37.1	(*)	42.0	59.0						
Other services	2,355	20,598	1,725	960	520	3,471	1,895	1,895	6,573	15.3	26.5	22.7	43.8	22.3	41.7						
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]																								
Industry	Number of businesses	Business receipts			Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹			Deficit								
		(1)	(2)	(3)	Number of businesses	Amount	Number of businesses	Amount	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Business receipts	Depreciation	Payroll	Net income	(11)	(12)	(13)	(14)	(15)
Tennessee																								
All industries	253,456	7,510,185	166,553	275,953	110,310	645,356	707,707	159,469	1,022,456	49	5.3	8.0	7.7	55	13.7									
All nonfarm industries	137,075	5,329,859	92,513	151,165	53,443	566,166	805,592	109,684	903,768	41	5.4	8.9	7.9	52	13.3									
Agriculture, forestry, and fishing	117,948	1,247,544	87,153	130,345	57,206	91,477	—100,011	56,731	121,591	95	26.3	16.3	28.4	24.7	18.6									
Farms	116,381	1,180,306	86,040	124,788	56,667	89,132	—97,885	49,785	118,690	92	27.6	16.9	29.3	25.2	19.0									
Field crop	50,535	292,194	35,511	57,648	32,735	37,940	—11,303	23,666	43,481	15.2	34.6	21.7	44.0	36.0	40.7									
Livestock	57,163	453,660	44,560	81,068	30,193	24,624	—78,161	16,839	40,198	13.5	36.5	23.8	39.1	33.3	18.4									
Other	8,663	16,948	5,969	5,760	655	—8,421	—1,833	(*)	(*)	31.7	40.1	31.7	39.0	(*)	28.8									
Other agriculture, forestry, and fishing	1,567	61,228	1,113	5,557	(*)	(*)	—2,126	(*)	(*)	39.6	52.1	59.4	(*)	(*)	57.9									
Mining	507	69,559	481	8,845	(*)	(*)	—1,102	195	3,593	51.4	49.2	48.8	(*)	51.4	50.2									
Construction	19,128	594,919	11,096	25,933	7,077	94,514	79,103	15,482	97,164	11.1	15.8	30.3	23.2	15.0	32.0									
General building contractors and operative builders	2,045	204,227	1,533	2,184	1,168	17,798	9,791	1,945	13,610	32.5	30.1	39.5	41.9	36.7	36.2									
Special trade contractors	15,096	304,442	8,259	16,089	5,143	60,384	64,760	12,768	72,695	12.6	23.5	34.8	31.1	17.6	60.5									
Other construction	1,987	86,250	1,304	1,766	7,560	16,322	4,552	1,728	10,949	34.1	33.8	71.3	52.4	37.0	47.0									
Manufacturing	2,596	122,296	1,525	5,157	1,068	23,118	14,531	2,592	14,712	29.4	41.5	50.2	60.6	36.9	96.6									
Transportation, communication, electric, gas, and sanitary services	5,389	199,389	4,143	21,997	1,983	29,034	28,432	4,093	34,834	21.2	27.0	28.0	41.4	29.2	76.9									
Trucking and warehousing	4,083	192,416	3,400	20,589	1,619	28,867	25,694	2,985	31,570	24.1	27.2	29.7	41.6	31.6	83.4									
Other	1,286	6,972	(*)	2,738	(*)	(*)	2,738	(*)	(*)	44.3	52.4	(*)	(*)	(*)	66.6									
Wholesale and retail trade	48,270	3,938,417	27,971	40,967	23,768	270,237	227,536	35,219	287,486	7.0	7.4	11.3	11.0	9.2	23.0									
Wholesale trade	5,469	959,226	3,767	7,929	2,848	33,331	50,139	4,506	56,162	19.4	12.8	18.5	17.7	16.0	74.1									
Retail trade	38,075	2,985,191	23,204	33,038	20,918	235,906	165,598	28,781	199,265	7.8	9.1	13.5	12.4	11.1	24.4									
Food stores	5,757	693,841	3,367	5,576	2,632	32,015	22,948	4,513	25,312	20.2	19.5	24.1	21.1	25.0	41.5									
Automotive dealers and service stations	5,548	768,875	4,174	4,911	4,027	40,370	31,934	4,596	36,061	23.7	19.6	30.7	23.7	22.4	50.8									
Eating and drinking places	4,906	391,723	3,898	8,188	4,116	53,254	31,036	3,814	37,282	21.9	25.6	36.5	31.0	30.8	56.9									
Direct selling organizations	1,239	43,800	(*)	(*)	(*)	(*)	9,151	5,221	10,430	18.3	14.8	43.8	(*)	41.6	57.7									
Other retail trade	14,625	1,009,365	10,471	13,790	9,142	109,412	71,529	10,637	90,160	12.5	14.8	18.4	19.2	16.8	56.0									
Wholesale and retail trade not allocable	2,706	65,587	(*)	(*)	(*)	(*)	10,909	1,931	12,059	29.5	29.3	(*)	(*)	37.7	47.7									
Finance, insurance, and real estate	13,373	253,435	7,215	9,415	2,832	23,497	94,751	9,728	104,719	13.5	15.9	24.5	34.5	17.6	22.0									
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)									
Insurance agents, brokers, and service	4,530	117,987	2,488	2,824	1,686	19,283	52,226	3,266	53,286	25.2	26.0	50.0	41.2	26.3	59.5									
Real estate	8,729	126,951	4,723	5,551	1,145	4,207	42,523	6,349	51,152	16.1	22.8	28.0	37.8	23.3	23.6									
Services	47,643	1,067,044	28,685	35,315	16,063	137,066	361,704	39,830	375,344	6.9	9.9	13.9	13.8	8.2	23.5									
Hotels and other lodging places	1,284	51,507	1,280	5,456	487	8,907	5,894	(*)	(*)	41.9	59.5	49.1	67.5	(*)	52.5									
Personal services	14,840	136,183	9,516	6,110	4,231	17,080	35,647	13,541	36,376	13.0	25.1	37.7	34.4	16.7	47.4									
Business services	5,005	83,804	2,716	2,747	1,709	8,100	21,911	3,761	28,446	21.6	38.2	38.6	39.1	24.9	51.4									
Automobile repair and services	3,751	126,485	2,716	3,094	1,995	20,601	25,227	3,161	27,109	25.8	30.1	36.6	39.1	37.5	75.8									
Amusement and recreation services except motion pictures	2,964	58,314	1,260	2,065	157	6,379	19,981	1,291	22,087	31.7	23.9	32.9	30.7	26.5	64.9									
Medical and health services	6,418	309,169	3,755	7,645	3,228	43,943	157,702	5,799	158,354	15.8	14.9	24.5	21.0	12.9	57.0									
Offices of physicians	2,465	198,928	1,571	2,229	1,442	22,736	97,836	2,377	96,067	21.1	16.5	19.5	24.8	15.2	80.5									
Offices of dentists	1,816	105,181	1,684	1,852	1,094	15,504	45,331	1,596	46,425	16.4	16.4	16.4	16.4	16.4	74.2									
Other medical services	1,839	33,662	(*)	(*)	(*)	(*)	14,436	(*)	(*)	33.2	46.9	(*)	(*)	43.8	(*)									
Legal services	2,227	72,632	1,308	1,124	1,066	7,067	38,925	1,935	39,165	30.1	32.2	47.4	41.0	30.2	60.9									
Other services	11,754	228,950	6,634	7,074	3,260	24,789	55,407	9,381	58,080	14.1	26.6	30.9	39.9	20.1	42.8									
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)									

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses (1)	Business receipts (2)	Depreciation		Payroll (5)	Net income (less deficit) (7)	Net income		Number of businesses (10)	Business receipts (11)	Coefficient of variation (percent)			Net income (14)	Deficit (15)
			Number of businesses (3)	Amount (4)			Number of businesses (8)	Amount (9)			Depreciation (12)	Payroll (13)			
TEXAS															
All industries	769,102	26,443,425	511,677	1,169,618	325,230	2,742,105	498,339	4,021,455	23	28	4.9	4.2	2.8	4.4	
All nonfarm industries	532,852	22,069,970	323,896	652,293	200,560	2,424,967	397,491	3,368,923	20	28	4.0	4.5	2.7	4.7	
Agriculture, forestry, and fishing	251,270	4,809,772	198,253	544,288	132,783	399,828	-80,850	101,963	5.8	3.7	9.3	11.7	10.7	6.7	
Farms	236,250	4,373,455	187,781	517,325	124,670	317,135	-156,589	91,848	6.1	9.3	9.8	12.2	11.8	6.8	
Field crop	68,730	2,002,292	52,820	257,322	33,256	164,537	345,592	51,108	11.6	15.1	14.8	20.6	14.9	20.7	
Livestock	133,892	2,149,115	107,218	232,748	79,625	125,131	18,516	16,532	12.5	12.5	14.2	12.2	22.2	15.8	
Other	33,628	222,048	27,742	27,255	11,519	27,470	-54,709	7,444	14.6	21.4	14.2	35.3	36.2	16.6	
Other agriculture, forestry, and fishing	15,020	435,317	10,472	26,963	8,113	82,690	75,939	10,120	13.5	20.6	20.2	31.6	19.6	30.9	
Mining	14,686	1,346,768	10,185	70,749	2,781	120,995	95,422	9,907	269,266	9.5	7.2	10.3	28.8	6.9	8.7
Construction	64,810	2,680,758	36,724	73,582	35,007	504,022	345,471	54,882	376,281	6.1	8.6	11.2	11.0	8.3	20.0
General building contractors and operative builders	9,056	1,041,502	6,866	12,658	5,029	119,945	60,182	73,015	15.7	15.5	19.0	21.2	17.4	26.9	
Special trade contractors	52,440	1,510,736	29,343	54,937	29,848	354,115	263,763	44,819	278,444	13.3	10.7	13.3	13.5	9.8	32.7
Other construction	3,314	128,520	1,515	5,997	1,130	29,962	21,526	24,022	26.6	28.2	50.9	38.6	34.9	32.4	
Manufacturing	10,204	623,728	8,799	22,453	6,074	115,049	60,345	8,304	71,223	14.8	19.4	20.7	20.1	18.9	56.2
Transportation, communication, electric, gas, and sanitary services	22,574	781,332	16,826	79,388	8,778	128,921	65,288	86,802	10.5	13.6	18.7	20.8	15.6	26.2	
Trucking and warehousing	18,714	702,372	14,384	73,989	8,410	121,873	65,135	83,252	11.5	14.8	19.9	21.9	16.6	30.7	
Other	3,860	78,960	2,442	5,399	369	7,048	154	2,590	25.3	26.0	32.9	53.9	38.6	50.0	
Wholesale and retail trade	148,238	11,288,023	85,001	144,185	61,069	758,412	678,163	802,315	3.9	4.4	8.5	8.5	5.4	10.6	
Wholesale trade	19,064	2,890,927	12,911	36,222	7,832	117,454	222,025	16,274	10.3	7.4	11.2	12.8	10.2	28.7	
Retail trade	124,554	8,374,015	69,549	104,312	52,376	693,602	453,908	83,118	43	53	7.9	7.4	6.5	11.4	
Food stores	7,996	1,408,311	6,322	13,984	5,888	74,248	52,476	6,420	16.5	12.9	13.8	17.3	17.3	32.3	
Automotive dealers and service stations	24,858	3,645,390	16,955	23,722	15,954	210,307	152,305	19,363	19.3	14.0	18.0	13.8	12.7	25.7	
Eating and drinking places	17,418	766,296	11,146	20,217	9,252	129,225	39,876	11,632	17.7	18.4	19.2	17.3	18.4	24.6	
Direct selling organizations	36,470	196,264	8,745	3,767	3,767	29,230	39,906	83	30.6	19.8	30.6	(*)	20.6	36.6	
Other retail trade	37,812	2,357,754	26,381	42,612	19,696	216,582	180,021	23,456	7.8	9.8	14.1	14.5	11.1	19.9	
Wholesale and retail trade not allocable	4,620	84,081	2,541	3,661	861	7,356	3,230	2,582	22.7	43.0	53.8	77.2	40.4	38.4	
Finance, insurance, and real estate	58,777	1,027,597	32,339	67,717	12,168	83,156	218,313	40,048	83	8.0	10.6	13.3	9.0	8.5	
Finance	3,571	84,358	2,438	3,123	220	3,689	36,739	2,905	23.3	24.2	39.5	52.8	27.1	23.2	
Insurance agents, brokers, and service	15,670	341,456	9,320	10,689	4,841	44,592	120,048	11,816	12.0	16.4	25.1	36.0	12.2	18.0	
Real estate	40,536	601,783	20,581	53,895	7,108	34,877	62,526	25,327	7.9	9.5	12.1	14.7	11.5	10.3	
Services	196,387	3,851,076	123,430	187,236	65,873	631,092	1,231,129	154,640	3.4	4.4	7.6	9.2	4.4	10.4	
Hotels and other lodging places	3,398	148,034	3,397	14,358	2,388	29,809	5,902	2,183	25.0	32.0	37.0	39.5	39.5	38.4	
Personal services	40,487	436,791	25,016	30,954	13,170	86,264	81,052	32,296	16.8	16.8	22.0	32.3	12.6	32.0	
Business services	35,209	487,426	19,773	27,563	9,775	85,786	121,771	29,087	9.1	16.9	17.0	36.0	12.2	18.0	
Automotive repair and services	18,643	532,363	12,988	19,637	9,651	102,458	71,658	82,151	11.6	16.9	22.9	22.9	17.0	40.5	
Amusement and recreation services, except motion pictures	10,332	82,170	6,458	8,542	1,716	9,236	-1,493	6,595	14.7	22.7	24.3	43.6	22.4	16.3	
Medical and health services	22,618	1,189,376	16,531	31,637	12,334	177,852	602,972	20,554	8.5	8.1	12.2	13.2	7.2	32.2	
Offices of physicians	9,885	635,406	8,118	13,406	5,921	75,477	362,213	9,008	11.6	9.3	12.7	13.0	8.6	48.6	
Offices of dentists	5,130	328,121	4,229	11,512	3,957	47,303	153,698	4,781	17.6	16.5	24.3	20.9	15.7	78.9	
Other medical services	7,923	225,849	4,084	6,919	2,456	55,072	85,761	7,165	16.4	24.3	29.9	34.8	21.0	47.6	
Legal services	10,514	252,221	6,881	7,577	3,625	30,319	132,385	7,888	13.4	12.9	20.8	21.5	12.7	46.6	
Other services	55,206	673,476	35,386	26,348	15,212	109,358	216,682	40,481	6.6	10.7	16.4	16.4	10.5	19.5	
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

Industry	Depreciation					Payroll		Net Income		Coefficient of variation (percent) ¹				
	Number of businesses	Business receipts	Number of businesses	Amount	Number of businesses	Amount	Net income (loss) (deficit)	Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Utah														
All industries	82,871	1,757,931	42,990	85,468	23,232	180,743	222,192	40,909	284,596	3.5	4.1	8.7	7.3	4.5
All nonfarm industries	49,042	1,510,338	31,429	47,168	14,547	164,694	230,646	35,250	261,151	2.5	4.0	5.6	7.4	3.8
Agriculture, forestry, and fishing	14,887	255,388	12,282	39,194	8,862	16,866	-8,086	8,152	35,796	12.1	18.1	17.7	30.7	24.2
Farms	13,829	247,583	11,561	38,282	8,885	16,049	-8,684	5,659	33,355	13.0	16.5	18.1	32.3	25.8
Field crop	4,107	45,840	3,251	9,093	2,568	3,416	2,957	12,321	12,321	12.7	34.3	36.4	30.7	42.2
Livestock	6,395	162,449	5,725	22,031	4,408	7,110	-2,984	2,394	20,000	17.8	19.7	23.8	34.3	24.3
Other	3,327	39,304	2,585	7,158	1,706	6,923	-9,116	308	1,034	28.4	51.5	43.6	68.9	61.2
Other agriculture, forestry, and fishing	1,058	7,785	701	912	277	917	598	493	2,441	21.0	30.0	30.4	40.0	39.5
Mining	364	16,373	253	1,148	(*)	(*)	1,430	117	3,062	26.1	35.6	32.9	(*)	37.8
Construction	8,624	266,489	4,752	7,483	2,908	44,888	36,480	5,568	38,498	7.4	10.0	13.5	16.6	9.5
General building contractors and operative builders	1,389	120,745	1,051	2,052	778	17,755	12,054	1,286	12,767	15.4	15.7	23.7	28.8	16.7
Special trade contractors	4,689	133,376	3,254	4,533	2,027	23,646	22,062	3,859	23,329	18.1	13.7	18.1	20.9	12.4
Other construction	537	12,368	447	898	(*)	(*)	2,344	412	2,402	26.5	41.6	38.1	(*)	34.3
Manufacturing	1,113	64,297	965	2,107	518	7,247	4,395	668	5,498	17.3	22.0	26.2	22.4	26.1
Transportation, communication, electric, gas, and sanitary services	1,625	42,885	1,151	5,272	488	5,650	2,877	1,039	4,895	15.1	23.2	23.9	45.9	28.7
Trucking and warehousing	1,224	36,856	937	5,077	464	4,784	2,383	800	4,070	17.4	25.1	24.7	52.6	32.0
Other	401	3,829	(*)	(*)	(*)	(*)	484	(*)	(*)	30.2	43.8	(*)	(*)	(*)
Wholesale and retail trade	13,706	706,756	7,727	9,918	4,598	47,458	51,702	9,742	59,836	4.9	5.3	8.2	9.6	7.9
Wholesale trade	2,356	171,766	1,476	2,137	611	8,447	14,676	1,751	16,834	11.9	11.9	14.7	18.0	15.3
Retail trade	10,826	526,069	5,965	7,575	3,634	38,774	36,372	6,620	41,766	5.6	7.6	9.9	11.1	9.4
Food stores	546	76,482	506	1,181	377	3,611	3,136	380	3,330	24.4	18.2	23.4	17.5	23.3
Automotive dealers and service stations	1,374	186,828	850	1,599	578	10,555	10,555	368	3,943	19.6	22.9	23.4	26.6	16.7
Other retail trade	4,620	153,477	1,576	2,111	324	11,7	2,588	2,588	3,488	9.1	21.3	21.9	68.3	35.3
Other retail trade	3,403	206,421	2,320	3,115	1,699	16,654	21,818	2,281	23,932	9.7	12.4	15.5	18.0	13.4
Wholesale and retail trade not allocable	524	8,921	(*)	(*)	(*)	(*)	654	371	976	26.1	32.7	(*)	(*)	56.6
Finance, insurance, and real estate	5,384	92,832	2,467	2,845	687	3,765	36,088	4,157	40,220	7.8	11.4	16.7	22.7	10.2
Finance	286	2,542	173	193	(*)	(*)	1,627	(*)	(*)	32.3	39.8	54.2	(*)	(*)
Insurance agents, brokers, and service	1,509	38,529	844	918	382	2,155	15,627	2,202	16,774	14.8	19.2	32.6	31.5	16.7
Real estate	3,579	51,861	1,450	1,734	305	1,610	19,844	2,793	22,012	9.7	14.5	20.5	32.1	13.4
Services	18,970	312,514	13,339	17,493	5,020	51,963	96,902	14,304	106,877	4.2	7.3	10.0	15.2	5.3
Hotels and other lodging places	397	9,787	351	1,513	(*)	(*)	1,248	348	2,023	30.1	31.6	38.0	(*)	39.5
Personal services	4,260	37,864	3,172	5,911	844	10,775	10,775	3,595	14,991	11.2	25.3	25.9	18.5	16.3
Automotive repair and services	2,703	18,114	1,874	2,814	739	1,912	7,826	2,433	11,717	11.2	25.3	25.9	18.5	16.3
Automobile repair and services	1,006	32,186	860	2,051	378	5,772	2,989	726	3,722	19.2	30.9	33.9	48.7	26.8
Amusement and recreation services except motion pictures	1,162	17,041	688	1,520	307	1,336	1,336	659	2,020	17.8	40.4	43.9	50.8	40.8
Medical and health services	1,688	95,379	1,323	3,755	999	14,583	46,385	1,588	46,824	11.8	11.7	26.7	24.1	10.2
Offices of physicians	864	48,551	587	1,877	407	4,802	27,401	789	27,658	15.0	12.7	41.4	18.4	11.9
Offices of dentists	550	36,466	550	1,100	530	7,937	16,488	550	16,488	21.2	21.5	55.0	41.2	20.1
Other medical services	284	10,362	(*)	(*)	(*)	(*)	2,476	249	2,637	33.7	49.7	(*)	(*)	44.7
Legal services	644	18,120	480	530	352	1,745	9,858	544	9,045	20.0	23.5	32.7	33.3	23.1
Other services	6,510	73,847	4,889	3,681	1,402	11,363	20,362	4,657	22,935	7.2	14.8	14.6	25.7	13.7
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹		Payroll	Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Business receipts	Depreciation			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Vermont															
All industries	28,513	909,026	20,518	48,011	11,730	79,065	82,405	19,438	115,814	5.0	6.6	10.8	9.9	7.1	14.4
Agriculture, forestry, and fishing	22,549	753,436	15,333	25,523	7,686	64,400	90,728	16,659	106,659	4.8	7.1	9.3	9.9	7.4	14.7
All nonfarm industries	6,553	168,006	5,623	23,620	4,201	15,534	-4,359	3,137	13,476	14.8	17.0	19.1	19.8	20.7	23.5
Farms	5,964	155,590	5,185	22,488	4,044	14,665	-8,323	2,770	9,115	16.0	16.1	20.0	20.8	24.1	24.0
Field crop	534	153,048	1,566	21,431	3,673	14,327	-9,901	2,638	9,066	17.3	18.4	20.7	21.2	24.2	25.9
Livestock	5,193	153,048	4,634	21,431	3,673	14,327	-9,901	2,638	9,066	17.3	18.4	20.7	21.2	24.2	25.9
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fishing	589	12,416	438	1,132	(*)	(*)	3,964	367	4,361	29.7	40.3	44.1	(*)	39.7	52.3
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,640	94,112	2,486	4,393	1,468	13,968	11,812	3,236	15,603	12.2	18.9	23.8	28.7	17.0	37.8
General building contractors and operative builders	600	35,633	394	988	432	7,239	2,654	512	4,366	29.6	37.2	42.7	49.3	35.6	60.8
Special trade contractors	2,575	40,017	1,566	1,551	777	4,446	8,373	2,717	9,066	32.9	41.4	46.2	(*)	39.2	64.7
Other construction	665	18,462	526	1,814	(*)	(*)	765	507	2,151	30.0	41.4	46.2	(*)	39.2	64.7
Manufacturing	1,766	45,849	1,478	3,324	530	3,335	4,049	1,237	5,184	22.8	21.1	32.6	39.0	29.1	69.4
Transportation, communication, electric, gas, and sanitary services	1,493	16,605	1,223	2,561	(*)	(*)	1,672	1,025	2,837	20.1	30.1	37.0	(*)	32.0	47.6
Trucking and warehousing	953	15,151	753	2,287	(*)	(*)	1,434	666	2,446	25.3	32.8	41.1	(*)	36.3	53.8
Other	540	1,454	(*)	(*)	(*)	(*)	238	(*)	(*)	33.3	41.6	(*)	(*)	70.9	62.7
Wholesale and retail trade	5,882	416,227	3,389	4,919	2,313	27,461	19,550	3,656	24,862	9.3	10.4	13.5	13.6	13.1	23.5
Wholesale trade	526	77,915	315	457	216	2,893	3,065	437	3,402	27.7	26.3	28.2	36.9	32.4	53.7
Retail trade	4,951	335,683	3,074	4,462	2,037	24,203	16,557	3,159	21,520	10.0	11.4	14.6	14.9	14.3	25.3
Food stores	500	77,332	492	1,765	302	3,950	3,022	453	4,473	18.1	20.0	22.7	24.6	25.3	62.7
Automotive dealers and service stations	840	127,610	491	1,888	1,111	6,108	1,877	691	6,056	11.9	21.9	27.0	24.6	25.3	62.7
Eating and drinking places	817	916	(*)	(*)	(*)	(*)	(*)	(*)	(*)	27.5	55.6	(*)	(*)	(*)	60.7
Lodging	2,437	104,606	1,464	1,743	916	7,621	6,212	1,408	9,890	14.8	18.4	22.1	24.5	23.0	30.3
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,663	14,660	1,115	1,074	(*)	(*)	5,835	1,347	6,458	21.2	24.7	28.3	(*)	26.8	40.9
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,342	10,868	914	926	(*)	(*)	4,378	1,098	4,883	24.4	26.9	31.6	(*)	28.0	48.9
Real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	7,476	151,456	5,067	7,615	2,751	17,374	44,089	5,799	47,291	8.7	16.2	17.0	17.6	12.9	28.4
Hotels and other lodging places	742	15,876	742	2,860	454	961	2,673	544	3,226	27.0	34.3	37.7	37.8	41.0	66.2
Personal services	1,473	12,750	956	3,361	(*)	(*)	1,491	1,491	3,226	19.3	30.8	36.6	(*)	30.0	74.1
Business services	1,703	1,363	321	337	(*)	(*)	1,575	605	2,157	26.0	47.9	49.3	(*)	34.1	78.3
Amusement and recreation services except motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	545	8,191	394	664	(*)	(*)	744	(*)	(*)	31.5	55.6	46.3	(*)	(*)	48.3
Offices of accountants	1,101	56,195	835	1,576	662	7,664	28,454	1,031	28,457	18.5	19.7	22.9	19.0	17.6	99.2
Offices of dentists	476	27,895	459	698	356	3,548	15,180	234	7,476	23.4	26.8	26.8	24.0	18.1	—
Offices of physicians	331	16,766	331	596	221	3,095	7,937	331	7,937	32.6	28.3	36.6	33.4	28.6	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	2,487	30,079	1,482	940	717	752	5,191	1,529	6,791	11.6	58.4	39.6	48.0	41.2	37.4
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses (1)	Business receipts		Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent)		Net income	Deficit
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Virginia															
All industries	109,509	5,606,465	138,535	267,522	89,554	633,447	655,183	126,821	905,514	46	9.0	10.3	8.6	5.6	12.3
All nonfarm industries	148,959	4,961,457	92,421	163,405	52,453	575,319	703,706	106,253	826,531	38	6.0	8.9	9.1	5.5	10.7
Agriculture, forestry, and fishing	56,433	680,317	46,599	109,478	37,925	60,750	-38,061	22,489	92,558	13.5	22.7	21.6	24.1	25.4	21.2
Farms	52,550	645,098	46,114	104,117	37,091	58,128	-48,513	20,568	78,993	14.3	23.8	22.6	25.0	28.6	21.8
Field crop	21,965	235,325	15,325	32,815	12,212	22,716	-19,815	11,915	32,615	11.5	19.5	17.5	19.5	19.5	19.5
Livestock	22,755	238,552	21,519	57,165	16,715	22,716	-62,083	3,984	17,624	22.0	41.8	37.7	32.6	52.5	25.9
Other	8,601	75,727	13,827	13,827	3,044	15,435	-17,192	(*)	(*)	31.1	51.3	44.2	65.2	(*)	53.3
Other agriculture, forestry, and fishing	3,943	35,309	2,485	5,362	(*)	(*)	9,452	1,930	13,675	27.2	37.5	47.9	(*)	47.0	49.3
Mining	385	24,180	294	3,573	(*)	(*)	-80	266	3,571	81.6	29.0	56.3	(*)	30.2	42.8
Construction	21,400	694,608	14,380	25,629	11,354	153,235	106,624	17,666	118,430	10.7	15.9	20.5	24.0	15.7	31.6
General building contractors and operative builders	2,759	266,657	2,256	4,123	2,373	55,400	28,287	2,639	31,962	28.5	29.7	35.6	40.3	34.7	24.6
Special trade contractors	3,965	183,331	1,838	18,331	1,838	75,325	13,625	1,362	17,182	28.5	29.7	35.6	40.3	34.7	24.6
Other construction	2,208	63,688	2,208	8,377	(*)	(*)	3,767	(*)	(*)	33.3	42.1	42.0	(*)	(*)	71.0
Manufacturing	6,218	172,120	4,548	19,425	3,830	30,570	9,707	3,666	16,837	19.6	35.6	36.6	35.0	26.6	46.9
Transportation, communication, electric, gas, and sanitary services	7,551	190,780	6,020	26,180	3,010	24,214	24,190	4,902	32,764	18.8	23.6	26.7	47.5	30.2	55.8
Trucking and warehousing	6,021	184,978	5,255	25,509	3,009	24,213	22,204	3,910	30,612	21.1	24.5	27.4	47.5	31.9	57.0
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	40,007	2,560,527	22,876	29,312	15,429	195,715	163,767	26,556	200,796	7.5	9.2	12.3	12.9	11.1	16.8
Wholesale trade	3,983	514,986	3,560	12,115	1,215	17,863	38,449	3,527	41,590	22.3	19.7	29.8	38.7	24.7	66.3
Retail trade	33,774	2,085,915	18,242	21,543	13,860	178,520	111,461	21,414	163,985	8.3	10.6	13.5	13.8	12.8	20.5
Automotive	3,741	374,111	3,741	6,668	3,007	58,932	12,480	2,961	61,891	23.3	25.5	27.5	34.5	32.9	47.2
Automotive dealers and service stations	5,548	770,584	5,612	6,668	3,007	58,932	30,706	3,801	39,109	19.1	19.3	26.3	23.2	24.5	44.2
Eating and drinking places	3,885	314,815	3,222	4,080	3,222	61,382	30,768	2,698	34,719	23.8	25.1	28.8	27.2	27.6	46.8
Direct selling organizations	8,698	49,864	(*)	(*)	(*)	(*)	5,165	(*)	7,345	17.4	35.8	(*)	(*)	37.8	42.1
Other retail trade	11,909	536,849	8,059	7,699	5,764	38,521	32,392	6,563	45,165	14.0	19.0	20.0	25.3	24.5	35.0
Wholesale and retail trade not allocable	2,324	80,166	(*)	(*)	(*)	(*)	13,857	1,615	16,111	29.7	48.6	(*)	(*)	42.6	58.8
Finance, insurance, and real estate	10,170	176,859	4,884	6,960	1,017	10,333	53,500	6,649	64,570	14.7	22.3	30.1	33.8	20.6	30.8
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance, agents, brokers, and service	3,218	53,973	2,273	1,196	(*)	(*)	21,981	2,593	23,422	28.2	30.6	44.8	(*)	34.3	38.2
Real estate	6,899	124,806	2,539	5,743	577	3,702	33,058	4,246	41,139	17.3	29.1	35.3	42.4	25.8	38.1
Services	57,095	1,004,837	36,843	46,718	17,167	154,860	337,051	44,182	375,966	6.2	9.6	16.1	14.5	8.1	19.8
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	9,617	108,166	7,449	6,515	3,687	28,020	24,275	7,677	27,504	15.5	27.4	31.1	39.7	25.8	43.9
Business services	10,861	142,568	5,329	3,941	2,861	17,406	51,159	8,937	61,463	13.8	22.0	22.8	40.3	17.4	34.6
Automobile repair and services	3,722	99,832	2,585	4,365	(*)	(*)	14,581	3,004	19,569	24.9	38.7	43.5	(*)	37.3	82.9
Amusement and recreation services, except motion pictures	4,630	54,444	3,469	5,350	869	8,852	498	2,891	12,662	21.6	29.9	28.4	47.0	38.8	29.2
Medical and health services	7,449	290,137	4,282	7,932	3,616	37,464	159,409	6,621	161,889	17.4	14.6	29.9	18.2	13.3	82.9
Offices of physicians	2,284	149,665	2,010	3,800	1,539	16,789	96,258	2,174	96,266	19.1	18.3	46.4	23.9	16.9	99.5
Offices of dentists	1,227	81,996	955	1,428	945	12,224	42,968	1,227	42,968	33.6	31.6	32.0	32.6	28.3	63.1
Other medical services	3,938	58,476	1,317	2,704	(*)	(*)	20,163	3,220	22,855	29.1	32.4	56.1	(*)	32.3	(*)
Legal services	3,542	82,081	2,673	2,190	1,345	9,497	47,723	2,856	47,968	23.6	30.5	30.5	32.2	23.5	56.8
Other services	16,386	202,467	10,168	10,195	3,386	35,654	34,020	11,746	44,511	11.8	28.4	38.0	39.6	22.7	39.0
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Business receipts		Coefficient of variation (percent)					Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Amount	(11)	(10)	(12)	(13)	(14)		
Washington																		
All industries	204,956	6,942,791	133,571	277,968	83,288	875,801	1,056,433	139,168	1,273,379	6.4	4.4	10.1	11.9	5.8	14.5			
All nonfarm industries	159,852	5,615,414	99,614	155,081	54,910	664,724	878,393	114,241	997,844	3.8	3.8	7.4	9.0	5.6	11.5			
Agriculture, forestry, and fishing	56,935	1,335,483	41,899	138,179	31,017	223,631	180,143	29,987	297,726	12.3	12.3	18.6	38.4	16.1	24.4			
Farms	45,004	1,227,377	33,957	122,887	28,378	211,077	180,040	24,947	275,535	23.6	15.0	20.7	40.5	17.2	29.6			
Field crop	18,371	667,426	12,180	63,230	8,977	89,160	170,712	16,300	185,732	30.9	23.6	30.9	70.3	19.3	24.6			
Livestock	16,315	133,144	12,920	13,748	11,407	6,073	7,704	3,239	17,012	28.2	26.2	25.6	27.7	45.3	27.7			
Other	10,318	426,807	8,857	7,994	115,844	29,135	39,135	5,408	82,459	23.3	23.3	42.8	47.4	37.4	58.6			
Other agriculture, forestry, and fishing	11,631	108,106	7,942	15,292	2,639	12,554	103	4,940	22,191	14.1	14.1	37.4	59.1	32.1	23.9			
Mining	572	(*)	567	831	(*)	(*)	2,067	(*)	(*)	48.2	(*)	65.7	(*)	(*)	56.5			
Construction	17,564	874,141	11,529	18,894	7,937	107,010	122,134	14,553	138,848	11.5	11.5	17.8	22.6	14.1	42.6			
General building contractors and operative builders	4,944	459,382	3,761	4,649	2,832	32,849	39,681	3,905	44,888	21.2	21.2	29.4	38.6	25.3	42.8			
Special trade contractors	12,033	365,728	7,491	10,877	4,872	64,872	73,610	10,065	82,880	14.1	14.1	24.4	34.5	18.0	65.3			
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Manufacturing	8,515	354,945	7,125	14,326	3,443	64,170	53,607	5,937	60,682	17.0	17.0	25.8	33.5	24.2	19.4			
Transportation, communication, electric, gas, and sanitary services	6,113	267,626	4,469	17,288	2,706	54,672	38,488	5,437	42,341	19.6	19.6	28.3	47.4	29.1	46.4			
Trucking and warehousing	4,103	200,310	3,266	14,322	2,049	39,263	24,378	3,861	25,682	24.6	24.6	32.8	62.3	35.6	69.8			
Other	2,010	67,316	1,203	2,966	(*)	14,110	13,761	1,576	16,459	39.6	32.2	45.1	(*)	31.7	61.7			
Wholesale and retail trade	45,150	2,684,104	26,177	35,097	17,442	210,171	255,756	29,928	287,451	7.2	7.2	9.4	12.0	12.5	24.5			
Wholesale trade	7,032	440,766	3,247	3,880	1,304	12,671	71,662	5,909	73,998	17.9	17.9	26.0	26.7	27.5	36.4			
Retail trade	37,308	2,242,556	22,886	31,207	16,094	197,457	184,610	23,665	213,406	8.0	8.0	13.2	13.2	11.6	26.7			
Food stores	3,169	529,774	2,832	5,003	2,225	40,491	38,211	2,265	24,510	24.2	24.2	22.2	28.2	24.6	58.2			
Automotive dealers and service stations	4,956	654,000	3,705	5,305	4,116	47,035	45,480	3,925	54,985	21.4	21.4	23.5	25.0	24.0	71.4			
Eating and drinking places	5,017	333,154	4,714	11,340	4,259	62,267	24,993	3,436	31,214	22.0	22.0	24.0	27.0	28.9	47.0			
Direct selling organizations	12,197	1,102,259	3,697	1,012	(*)	(*)	6,164	10,768	(*)	14.5	14.5	46.3	(*)	41.7	31.3			
Other retail trade	11,969	612,869	7,938	8,647	5,007	46,361	69,762	7,983	76,332	14.1	14.1	19.3	26.1	20.3	34.7			
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Finance, insurance, and real estate	15,453	171,299	5,646	7,579	1,588	9,005	63,690	10,996	73,248	12.2	12.2	29.1	60.9	17.8	36.7			
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Insurance agents, brokers, and service	3,239	68,016	1,779	961	(*)	17,977	17,977	2,200	25,049	26.5	26.5	54.1	(*)	32.5	69.8			
Real estate	11,891	103,049	3,860	6,578	1,025	2,473	46,856	8,639	54,133	18.3	18.3	32.6	80.0	21.3	36.6			
Services	54,701	1,121,977	35,915	45,706	19,044	206,932	340,326	42,819	366,242	6.5	6.5	15.1	15.6	9.3	21.3			
Hotels and other lodging places	2,431	54,833	2,203	8,562	1,455	7,579	3,963	1,456	7,937	31.5	31.5	46.0	57.7	48.2	75.8			
Personal services	10,400	193,624	8,105	8,715	5,378	59,241	36,564	8,211	38,270	15.6	15.6	30.5	29.6	27.6	40.4			
Business services	10,393	103,938	4,994	3,895	2,030	11,648	44,361	8,291	47,395	28.3	28.3	43.2	60.1	24.4	33.6			
Automotive repair and services	3,050	120,265	1,394	4,206	1,169	26,521	8,446	1,550	14,419	48.9	48.9	43.2	63.7	50.9	58.1			
Amusement and recreation services except motion pictures	5,310	72,106	2,553	5,683	(*)	(*)	2,870	3,430	3,446	23.1	23.1	35.1	(*)	33.0	36.1			
Medical and health services	6,411	402,391	5,647	10,362	4,673	62,080	193,777	6,082	194,219	15.2	15.2	24.0	(*)	13.8	72.1			
Offices of physicians	2,515	131,804	2,286	3,993	1,357	22,947	104,367	2,406	104,580	20.6	20.6	39.6	25.6	18.5	99.5			
Offices of dentists	1,707	134,105	1,399	3,652	1,357	22,870	60,781	1,597	60,855	37.1	37.1	27.6	33.9	32.6	99.5			
Other medical services	2,189	76,482	1,962	3,217	1,380	14,263	28,669	2,079	28,974	30.9	30.9	39.6	58.6	34.9	99.5			
Legal services	1,484	28,852	(*)	(*)	(*)	(*)	14,133	1,479	14,584	35.7	35.7	42.4	(*)	43.2	79.3			
Other services	15,422	145,966	9,575	4,047	2,859	25,153	36,214	11,620	39,972	12.5	12.5	28.4	48.6	21.7	37.7			
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Business receipts			Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹				
	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
West Virginia																
All industries	81,185	2,374,810	36,513	48,235	26,136	260,358	20,188	46,108	7.5	338,740	8.5	18.6	15.8	8.8	18.2	
All nonfarm industries	48,748	2,309,813	28,008	78,201	21,018	255,158	304,948	41,827	7.2	331,402	9.7	21.2	18.1	8.8	26.2	
Agriculture, forestry, and fishing	13,367	74,388	8,073	11,944	4,734	8,134	—13,551	6,360	24.5	8,724	34.2	28.8	22.6	54.8	24.0	
Farms	11,436	64,987	7,544	10,944	7,118	5,200	—13,088	4,481	25.7	8,338	37.9	28.6	23.4	62.7	24.9	
Field crop	2,881	2,849	(*)	(*)	(*)	(*)	—2,524	(*)	53.6	69.6	(*)	(*)	(*)	(*)	53.8	
Livestock	7,812	56,415	5,471	8,677	5,644	3,854	—9,615	2,552	31.5	7,377	43.2	33.8	29.6	70.2	29.3	
Other	743	5,733	597	1,427	(*)	(*)	—949	(*)	58.1	70.5	48.5	(*)	(*)	(*)	72.0	
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Mining	1,305	82,207	1,092	8,857	1,078	13,095	12,202	980	41.7	13,160	46.0	50.8	54.3	43.3	46.0	
Construction	4,819	247,468	3,378	22,777	2,383	82,054	37,288	3,577	25.3	43,100	53.5	83.1	52.0	38.7	87.6	
General building contractors and operative builders	930	72,363	(*)	(*)	(*)	(*)	9,631	890	55.1	11,145	40.3	(*)	(*)	51.6	98.5	
Special trade contractors	3,409	158,978	2,406	17,481	(*)	(*)	22,856	(*)	30.9	(*)	80.7	80.6	(*)	(*)	94.6	
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Manufacturing	1,274	46,838	1,274	7,683	(*)	(*)	5,845	(*)	47.5	(*)	40.2	47.4	(*)	(*)	88.5	
Transportation, communication, electric, gas, and sanitary services	2,353	72,734	1,955	8,170	(*)	(*)	16,318	(*)	35.4	(*)	48.0	46.9	(*)	(*)	88.8	
Trucking and warehousing	1,956	67,691	1,558	7,386	(*)	(*)	15,658	(*)	37.5	(*)	51.1	50.8	(*)	(*)	69.8	
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Wholesale and retail trade	17,031	1,487,570	11,368	15,958	9,387	108,698	88,060	13,589	11.1	95,505	11.2	13.2	17.9	12.8	35.0	
Wholesale trade	1,473	172,327	857	3,274	551	13,004	13,896	1,469	37.5	13,922	31.7	35.5	38.6	33.4	55.5	
Retail trade	15,021	1,292,737	10,295	12,275	8,834	91,218	71,177	11,589	12.0	78,862	12.1	14.1	20.3	14.1	36.3	
Food stores	2,811	496,876	2,539	3,412	2,255	36,445	22,080	2,389	22.8	22,666	22.1	23.4	43.2	25.7	58.0	
Automotive dealers and service stations	2,607	421,584	1,949	2,131	2,258	20,340	20,220	2,459	24.4	21,065	21.9	23.2	29.0	26.2	52.4	
Eating and drinking places	4,666	125,417	2,623	3,179	2,266	14,762	10,073	4,826	31.2	12,701	27.2	29.9	31.2	37.2	52.4	
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other retail trade	3,531	240,362	2,787	3,256	1,815	19,671	16,024	2,225	23.9	21,690	25.1	26.8	32.8	28.7	59.3	
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Finance, insurance, and real estate	2,858	31,245	1,114	831	243	1,880	17,145	2,037	28.0	17,475	35.2	39.8	56.2	34.1	82.8	
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and service	1,287	14,479	(*)	(*)	(*)	(*)	8,965	890	42.5	9,240	44.4	(*)	(*)	(*)	47.8	
Real estate	1,265	7,995	723	387	(*)	(*)	4,696	1,043	42.3	4,755	42.6	55.6	(*)	(*)	54.8	
Services	17,866	315,883	7,745	13,228	4,195	51,512	126,827	16,578	12.1	133,312	15.8	33.2	24.5	12.3	82.0	
Hotels and other lodging places	(*)	50,838	1,781	1,021	(*)	(*)	21,672	4,953	(*)	21,672	(*)	33.2	(*)	(*)	(*)	
Personal services	4,953	11,192	(*)	(*)	(*)	(*)	8,965	2,590	28.5	9,384	32.4	(*)	(*)	(*)	35.6	
Business services	2,133	11,192	(*)	(*)	(*)	(*)	8,965	2,590	(*)	9,384	(*)	(*)	(*)	(*)	39.8	
Business and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Amusement and recreation services, except motion pictures	2,844	30,641	(*)	(*)	(*)	(*)	3,202	(*)	32.4	(*)	47.0	(*)	(*)	(*)	73.7	
Medical and health services	2,178	94,948	987	2,988	974	15,384	54,465	21,778	31.3	54,465	19.7	39.4	23.0	19.0	—	
Offices of dentists	1,622	57,687	811	1,177	559	9,505	35,083	6,822	27.3	35,083	22.8	30.0	26.6	22.3	(*)	
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Legal services	513	18,466	254	271	(*)	(*)	9,347	466	42.4	9,440	56.5	59.5	(*)	(*)	50.6	
Other services	4,538	89,596	1,615	2,790	1,038	15,795	26,521	4,050	22.2	26,789	39.7	44.4	44.9	30.4	72.3	
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)		Net income		Coefficient of variation (percent) ¹		Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Depreciation	Payroll		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WISCONSIN														
All industries	258,906	6,949,171	199,567	408,656	104,128	525,315	684,822	1,182,797	4.4	5.6	9.5	6.5	6.1	14.5
All nonfarm industries	168,930	5,014,847	117,394	144,802	47,925	442,691	606,062	866,426	4.0	5.9	7.8	9.4	5.6	13.0
Agriculture, forestry, and fishing	96,176	1,976,251	67,650	269,125	56,450	67,114	85,306	325,528	9.8	12.9	13.8	18.6	18.6	17.7
Farms	89,976	1,934,324	82,173	263,854	56,503	82,424	78,760	46,392	10.3	13.0	14.0	19.4	17.1	18.0
Field crop	17,836	186,239	14,920	31,052	4,470	7,845	6,897	24,856	21.1	34.5	33.1	58.8	46.8	34.5
Livestock	64,103	1,739,746	22,875	228,575	48,539	72,550	38,019	278,960	22.8	14.1	15.6	22.1	18.1	22.2
Other	6,037	28,731	5,364	4,571	3,872	4,090	1,334	12,675	23.2	42.6	40.0	49.7	65.3	40.4
Other agriculture, forestry, and fishing	6,200	41,927	5,477	5,271	1,947	4,690	6,546	3,988	26.7	33.6	31.5	57.0	45.6	67.5
Mining	397	50,063	390	3,726	(*)	(*)	3,889	7,671	63.6	54.0	58.6	(*)	68.1	43.5
Construction	18,646	614,768	14,670	18,960	5,910	90,833	102,573	16,645	11.1	18.9	27.0	26.4	15.7	59.7
General building contractors and operative builders	2,642	153,701	2,066	20,111	(*)	(*)	18,157	19,464	29.3	40.5	41.6	(*)	36.1	80.5
Special trade contractors	16,836	480,336	12,236	16,789	4,856	79,306	84,296	15,655	12.1	21.3	30.1	31.7	17.2	76.5
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	5,142	110,970	4,191	6,032	1,095	10,085	5,786	11,362	21.4	26.3	38.9	69.3	39.8	55.2
Transportation, communication, electric, gas, and sanitary services	7,880	233,180	6,899	24,180	2,391	28,958	63,135	6,350	17.7	22.7	25.7	34.5	24.7	63.5
Trucking and warehousing	4,976	172,846	4,639	16,116	1,512	19,295	49,670	4,185	22.2	26.3	29.5	43.6	28.5	72.3
Other	3,004	60,334	2,060	8,064	(*)	13,663	14,665	2,165	29.3	45.3	49.8	(*)	49.8	84.1
Wholesale and retail trade	54,744	2,905,985	34,225	37,961	19,803	175,350	224,602	38,232	6.6	6.5	10.3	12.1	9.9	24.0
Wholesale trade	8,035	607,106	5,159	8,393	2,441	18,606	41,876	49,749	17.0	16.9	21.0	25.1	21.6	53.0
Retail trade	44,713	2,104,102	27,769	28,291	15,502	150,742	173,701	31,290	7.4	10.0	12.0	13.4	11.2	19.5
Food stores	3,065	270,454	2,258	2,999	1,229	41,086	27,689	2,807	25.1	20.6	29.3	25.5	25.0	49.5
General merchandise stores	3,065	270,454	2,258	2,999	1,229	41,086	27,689	2,807	25.1	20.6	29.3	25.5	25.0	49.5
Dealers and service stations	11,422	449,011	10,268	12,009	5,349	44,245	55,927	59,492	15.2	17.6	19.5	26.9	20.2	48.4
Eating and drinking places	11,133	46,978	2,287	9,701	(*)	6,426	8,291	6,426	15.1	61.4	66.1	(*)	40.9	31.7
Direct selling organizations	15,937	563,794	10,397	6,715	5,723	43,662	10,399	65,300	12.3	18.4	20.8	24.4	19.5	25.1
Other retail trade	1,996	94,777	(*)	(*)	(*)	(*)	9,025	(*)	34.6	46.4	(*)	(*)	(*)	58.9
Wholesale and retail trade not allocable	15,415	241,012	10,116	7,913	1,525	7,518	95,770	110,777	12.5	21.5	22.2	32.1	17.9	26.0
Finance, insurance, and real estate	8,141	134,710	5,017	3,101	(*)	(*)	63,732	65,920	16.7	21.7	28.7	(*)	22.5	50.7
Finance	7,274	106,302	5,039	4,809	639	3,697	32,336	39,173	18.9	40.4	31.2	47.5	25.5	30.2
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	52,668	915,777	41,398	38,506	15,834	122,404	303,339	48,094	7.2	11.6	13.2	17.5	9.3	23.4
Services	6,154	109,111	6,153	8,751	(*)	(*)	10,927	(*)	37.2	42.3	39.7	(*)	(*)	44.6
Hotels and other lodging places	11,829	133,666	7,613	5,989	3,776	20,365	37,725	38,660	15.0	23.8	31.2	38.8	23.5	47.4
Personal services	6,951	120,084	2,958	4,814	1,344	19,518	33,716	33,975	17.8	37.3	44.8	57.1	26.6	57.4
Business services	3,123	113,567	3,123	6,437	(*)	(*)	9,616	2,664	28.6	52.7	40.5	(*)	43.0	57.5
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	4,197	19,768	3,145	1,315	(*)	(*)	5,302	3,364	24.0	34.7	41.2	(*)	36.5	58.3
Medical and health services	6,809	247,564	5,523	5,720	3,186	32,124	136,493	5,955	15.8	15.9	24.4	26.5	15.1	39.1
Offices of physicians	2,018	109,703	1,778	2,185	1,271	15,377	65,717	1,924	22.6	23.2	31.2	40.8	20.9	54.9
Offices of dentists	2,391	99,022	2,337	2,462	1,808	11,191	54,672	2,391	28.0	26.9	44.7	35.3	25.9	54.7
Other medical services	2,400	38,859	1,408	1,073	(*)	(*)	16,104	16,737	29.7	36.3	48.2	(*)	37.5	54.7
Legal services	2,217	61,362	1,403	1,771	945	10,634	32,536	2,107	30.0	30.8	40.0	48.4	29.5	99.5
Other services	17,386	110,655	11,479	3,709	3,100	15,270	13,477	41,501	12.2	22.7	28.3	48.6	21.4	32.6
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)		Net income		Number of businesses	Coefficient of variation (percent) ¹		Net income	Deficit
			Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Amount		Business receipts	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wyoming															
All industries	31,370	1,052,238	23,702	78,298	14,335	109,443	98,785	21,145	171,250	49	5.7	9.1	7.9	5.9	10.5
All nonfarm industries	21,033	780,328	14,388	33,440	8,469	91,640	108,429	16,320	128,440	49	6.1	8.3	8.6	5.9	12.5
Agriculture, forestry, and fishing	11,687	287,786	10,378	47,169	6,849	20,123	-10,437	5,932	44,904	10.3	12.6	14.1	18.9	15.0	13.1
Farms	10,397	271,912	9,316	44,856	5,856	17,981	-10,654	4,835	42,801	11.0	13.1	14.7	20.3	15.6	13.5
Feed crop	3,405	118,812	3,244	19,516	1,670	7,265	-25,596	2,852	30,716	18.7	24.2	26.7	19.4	19.6	24.5
Livestock	5,454	143,924	5,086	23,951	3,753	9,392	-35,925	1,662	9,906	15.7	14.7	16.8	16.0	27.3	15.3
Other	1,278	13,116	986	1,391	443	654	-335	281	2,179	31.2	57.9	43.4	65.3	62.7	49.5
Other agriculture, forestry, and fishing	1,550	15,854	1,062	2,311	(*)	(*)	227	1,107	2,103	28.3	38.7	33.7	(*)	46.1	53.0
Mining	812	50,596	837	4,750	225	8,000	10,176	677	12,355	23.2	16.1	22.8	27.8	18.2	9.4
Construction	2,482	108,863	1,754	5,046	1,444	23,295	18,281	1,908	18,410	14.7	17.7	19.8	21.8	16.8	41.2
General building contractors and operative builders	304	31,007	203	509	143	4,853	1,262	154	2,231	36.7	43.0	36.3	59.7	43.0	72.6
Special trade contractors	2,053	73,473	1,525	4,037	1,275	17,965	14,513	1,651	15,849	16.4	19.0	24.3	25.5	18.8	47.1
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	443	16,431	421	1,159	252	3,438	1,450	373	2,326	31.5	42.5	34.6	46.3	45.8	53.7
Transportation, communication, electric, gas, and sanitary services	1,391	24,556	882	3,194	384	3,427	5,773	1,280	5,855	20.0	28.9	43.8	41.8	27.9	77.2
Trucking and warehousing	1,102	21,953	693	2,896	306	2,953	4,651	991	4,733	22.6	31.6	47.9	46.7	32.0	77.2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,450	393,605	3,551	5,716	2,548	28,911	23,317	3,859	28,755	9.2	10.1	10.6	13.5	12.3	25.9
Wholesale trade	633	67,270	265	842	115	2,337	3,271	373	4,244	25.4	22.8	25.2	28.1	24.4	63.1
Retail trade	4,793	326,167	3,286	5,074	2,427	26,463	20,039	3,486	24,511	10.0	11.3	15.0	14.6	13.8	28.4
Food stores	20	17,064	20	183	20	1,047	539	18	1,555	37.4	19.1	10.1	14.5	23.1	—
Automotive dealers and service stations	854	162,553	776	1,913	736	9,412	9,862	737	10,459	20.1	17.6	28.3	21.3	22.9	75.6
Eating and drinking places	511	58,938	450	1,278	471	9,303	6,053	449	6,332	28.2	27.7	27.9	31.4	28.6	89.3
Direct selling organizations	1,478	5,418	(*)	(*)	(*)	(*)	(*)	1,059	763	19.6	52.9	(*)	(*)	40.3	49.9
Other retail trade	1,930	82,204	1,570	1,590	1,130	6,498	3,111	1,223	6,362	16.3	19.7	25.1	22.8	24.4	35.0
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	897	26,216	558	1,620	182	666	5,134	643	7,176	20.2	19.4	35.5	35.9	25.1	36.4
Finance	147	9,314	(*)	(*)	(*)	(*)	2,129	(*)	(*)	48.1	27.1	(*)	(*)	(*)	30.4
Insurance agents, brokers, and service	529	15,918	368	1,313	120	306	2,572	361	3,891	25.1	27.5	43.1	37.5	31.8	52.0
Real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	7,968	144,205	5,521	9,845	2,873	21,295	47,071	5,473	51,469	8.3	10.1	14.7	15.7	9.8	23.9
Hotels and other lodging places	626	24,100	556	3,834	385	3,661	2,005	435	3,707	26.3	26.9	30.8	30.4	33.4	49.0
Personal services	1,262	25,147	923	1,526	576	6,771	1,172	1,172	6,090	20.1	27.6	37.4	37.0	29.6	97.5
Business services	1,143	5,813	472	434	(*)	(*)	1,572	(*)	2,232	20.6	36.3	52.0	(*)	33.9	53.5
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement, recreation, and other services except motion pictures	979	5,983	541	427	(*)	(*)	1,096	947	1,609	23.8	53.4	27.8	(*)	53.4	39.5
Medical and health services	962	43,688	858	1,254	798	6,644	20,457	913	20,574	35.1	19.0	25.2	24.9	16.3	73.3
Offices of physicians	636	26,448	611	802	581	4,755	14,069	626	14,106	50.3	30.3	27.4	30.7	19.5	99.1
Offices of dentists	148	12,448	(*)	(*)	(*)	(*)	4,078	488	4,891	40.1	42.9	(*)	(*)	29.3	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	381	9,592	360	395	260	951	5,320	365	5,402	32.7	28.5	35.9	43.4	26.8	67.5
Other services	2,286	24,287	1,551	322	322	2,224	9,542	1,652	10,649	14.4	21.8	22.3	36.9	22.7	41.1
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. This is the standard error of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

¹United States total includes returns with Puerto Rico and foreign addresses.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Adjusted gross income (or deficit)				Total income tax	
	Returns	Businesses	Business receipts	Total	Net income (less deficit)	Other income or loss	Taxable income	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Industries								
Returns with and without adjusted gross income, total	9,859,373	10,661,969	339,221,398	144,939,186	44,611,260	100,327,926	95,573,045	7,108,423
Returns with adjusted gross income, total	9,437,186	10,394,927	314,645,687	149,348,678	48,326,695	101,021,983	95,573,045	7,107,416
\$1 under \$5,000	1,913,026	2,076,013	31,466,306	5,242,428	1,543,443	3,698,965	475,079	326,755
\$5,000 under \$10,000	2,145,978	2,348,841	48,433,989	15,933,424	5,178,122	10,755,302	6,156,130	1,563,560
\$10,000 under \$20,000	3,159,250	3,467,574	83,040,890	45,987,250	11,365,527	34,303,723	27,338,969	3,025,443
\$20,000 under \$50,000	1,998,453	2,120,702	102,351,495	54,350,577	19,300,541	35,050,036	39,455,969	1,873,833
\$50,000 under \$100,000	260,196	305,771	33,921,856	17,095,881	7,947,363	9,148,518	13,492,374	257,970
\$100,000 under \$500,000	58,497	73,227	13,964,796	2,707,328	2,707,328	6,392,290	7,241,611	96,100
\$500,000 under \$1,000,000	1,306	1,949	794,589	873,643	128,466	745,177	650,760	1,281
\$1,000,000 or more	480	802	651,766	1,065,857	137,905	927,952	764,133	474
Returns with no adjusted gross income	422,187	487,042	24,575,711	-4,409,492	-3,715,435	-694,057	-	1,007
All Nonfarm Industries								
Returns with and without adjusted gross income, total	7,221,346	7,759,578	273,954,741	110,992,081	39,636,433	71,355,628	72,325,567	5,381,743
Returns with adjusted gross income, total	6,971,397	7,478,120	256,769,269	113,969,294	41,293,066	72,676,226	72,325,567	5,380,926
\$1 under \$5,000	1,318,590	1,388,540	23,741,983	3,678,651	1,610,035	2,068,616	365,019	245,892
\$5,000 under \$10,000	1,561,944	1,670,297	39,283,081	11,638,322	4,682,870	6,955,452	4,379,204	1,141,918
\$10,000 under \$20,000	2,361,673	2,537,612	67,828,828	34,275,260	9,539,096	24,736,164	20,082,993	2,279,692
\$20,000 under \$50,000	1,476,715	1,598,132	84,738,649	42,420,105	15,819,211	26,600,894	30,361,796	1,462,714
\$50,000 under \$100,000	206,638	229,945	28,222,677	13,557,501	6,888,850	6,668,651	10,592,221	205,214
\$100,000 under \$500,000	44,470	51,711	11,678,569	6,898,966	2,467,368	4,431,598	5,451,962	44,156
\$500,000 under \$1,000,000	996	1,346	679,439	868,802	136,619	531,983	493,800	974
\$1,000,000 or more	371	537	596,043	831,687	148,817	682,870	598,572	366
Returns with no adjusted gross income	249,949	281,456	17,185,472	-2,977,213	-1,656,613	-1,320,600	-	617
Agriculture, Forestry, and Fishing								
Returns with and without adjusted gross income, total	3,271,870	3,367,244	69,289,670	44,241,600	5,567,213	38,654,387	30,323,438	2,166,482
Returns with adjusted gross income, total	3,063,161	3,155,440	61,652,949	46,213,645	7,683,667	38,529,778	30,323,438	2,166,108
\$1 under \$5,000	714,382	743,717	8,231,959	1,911,437	-18,716	1,928,153	136,894	98,846
\$5,000 under \$10,000	711,903	729,654	9,670,061	5,237,692	626,708	4,611,184	2,125,574	511,223
\$10,000 under \$20,000	994,136	1,011,463	16,301,340	14,238,545	2,002,781	12,235,764	8,916,023	1,318,252
\$20,000 under \$50,000	544,992	566,462	18,788,096	15,513,799	3,728,417	11,785,382	11,691,146	530,799
\$50,000 under \$100,000	76,073	80,669	6,067,727	5,045,750	1,122,556	3,923,192	4,089,417	74,869
\$100,000 under \$500,000	20,864	22,548	2,416,952	3,341,626	242,113	3,099,513	2,687,304	20,699
\$500,000 under \$1,000,000	566	635	118,009	377,486	-8,894	387,380	281,612	557
\$1,000,000 or more	245	292	58,805	547,110	-12,100	559,210	395,267	244
Returns with no adjusted gross income	208,509	211,804	7,636,721	-1,972,045	-2,096,654	124,609	-	354
Farms: Total								
Returns with and without adjusted gross income, total	3,045,302	3,122,393	65,266,657	41,156,095	4,974,807	36,183,288	28,452,766	2,004,472
Returns with adjusted gross income, total	2,841,669	2,916,807	57,676,418	43,074,559	7,033,629	36,040,930	28,452,766	2,004,138
\$1 under \$5,000	660,657	687,473	7,724,323	1,755,355	-66,592	1,821,947	121,386	89,445
\$5,000 under \$10,000	663,368	678,544	9,150,908	4,879,833	495,252	4,384,581	1,989,936	473,115
\$10,000 under \$20,000	918,436	929,962	15,212,062	13,151,077	1,844,431	11,306,646	8,278,179	1,215,279
\$20,000 under \$50,000	506,380	522,570	17,612,846	14,431,779	3,481,330	10,950,449	10,947,486	493,032
\$50,000 under \$100,000	71,990	75,826	5,699,179	4,775,685	1,058,513	3,717,172	3,884,500	70,805
\$100,000 under \$500,000	20,073	21,564	2,306,227	3,206,650	239,960	2,966,690	2,584,571	19,911
\$500,000 under \$1,000,000	540	603	115,150	360,619	-8,353	368,972	272,271	533
\$1,000,000 or more	225	265	55,723	513,561	-10,912	524,473	374,437	224
Returns with no adjusted gross income	203,633	205,586	7,390,239	-1,916,464	-2,056,822	142,358	-	334
Farms: Field crop								
Returns with and without adjusted gross income, total	1,310,622	1,334,421	28,809,120	18,854,926	5,487,597	13,367,329	13,296,827	899,269
Returns with adjusted gross income, total	1,237,810	1,260,999	26,679,458	19,471,826	6,138,796	13,333,030	13,296,827	899,208
\$1 under \$5,000	268,173	274,247	2,866,650	740,783	204,067	536,716	64,433	47,501
\$5,000 under \$10,000	295,727	299,962	3,715,465	2,169,043	519,044	1,649,999	896,306	212,607
\$10,000 under \$20,000	380,706	382,871	6,399,012	5,494,974	1,374,781	4,120,193	3,556,047	352,882
\$20,000 under \$50,000	249,046	257,524	9,626,129	7,245,589	2,793,011	4,452,578	5,608,415	242,561
\$50,000 under \$100,000	35,630	37,256	2,963,663	2,323,432	941,043	1,382,389	1,938,764	35,130
\$100,000 under \$500,000	8,324	6,914	1,072,136	1,273,449	303,578	969,871	1,075,653	8,305
\$500,000 under \$1,000,000	149	165	29,281	97,920	3,276	94,644	76,202	147
\$1,000,000 or more	55	58	7,122	126,636	-4	126,640	81,007	55
Returns with no adjusted gross income	72,812	73,422	2,129,662	-616,900	-651,199	34,299	-	61
Farms: Fruit, tree nut, and vegetable								
Returns with and without adjusted gross income, total	158,593	159,630	3,766,060	2,767,563	200,277	2,567,286	1,956,564	113,153
Returns with adjusted gross income, total	148,648	149,672	3,446,378	2,901,960	312,670	2,589,090	1,956,564	113,113
\$1 under \$5,000	26,666	26,666	174,696	63,779	-20,671	84,450	(1)	(1)
\$5,000 under \$10,000	29,973	30,772	575,609	221,765	16,924	204,841	93,313	24,232
\$10,000 under \$20,000	47,977	47,994	702,150	699,452	62,278	617,174	442,292	69,794
\$20,000 under \$50,000	35,344	35,344	1,107,055	1,004,959	121,720	883,239	713,775	33,981
\$50,000 under \$100,000	6,472	6,576	543,267	442,847	75,423	367,424	345,569	6,283
\$100,000 under \$500,000	2,122	2,217	328,297	350,089	37,096	312,993	268,939	2,108
\$500,000 under \$1,000,000	59	62	13,099	40,613	690	39,723	29,428	56
\$1,000,000 or more	35	41	2,105	78,456	-790	79,246	63,061	35
Returns with no adjusted gross income	9,945	9,958	339,682	-134,397	-112,593	-21,804	-	40

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Farms: Horticultural specialty									
Returns with and without adjusted gross income, total	18,090	18,091	418,442	283,668	20,573	263,095	184,899	12,136	42,378
Returns with adjusted gross income, total	17,233	17,234	374,302	290,151	25,577	264,574	184,899	12,135	42,373
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	4,906	4,906	32,767	32,954	1,940	31,014	(*)	(*)	(*)
\$10,000 under \$20,000	6,081	6,081	114,830	86,141	—530	86,671	54,187	5,412	8,230
\$20,000 under \$50,000	3,811	3,811	115,607	104,955	4,254	100,701	72,285	3,656	14,977
\$50,000 under \$100,000	492	492	47,121	33,852	11,478	22,374	27,621	491	8,681
\$100,000 under \$500,000	126	126	31,822	19,110	5,133	13,977	14,951	124	6,642
\$500,000 under \$1,000,000	7	8	2,553	6,841	666	6,175	3,991	7	2,453
\$1,000,000 or more									
Returns with no adjusted gross income	857	857	(*)	—6,483	—5,004	—1,479	—	(*)	(*)
Farms: Livestock									
Returns with and without adjusted gross income, total	1,358,072	1,359,779	31,105,461	15,465,574	—360,258	15,825,832	10,412,339	808,687	2,261,067
Returns with adjusted gross income, total	1,247,141	1,250,628	26,391,440	15,522,507	787,816	15,734,691	10,412,339	808,680	2,258,316
\$1 under \$5,000	344,144	344,735	4,556,628	870,451	—222,851	1,093,302	45,002	31,064	3,423
\$5,000 under \$10,000	299,664	299,903	4,715,645	2,218,410	4,132	2,214,278	915,686	210,062	96,101
\$10,000 under \$20,000	407,007	407,683	7,805,416	5,730,598	497,071	5,233,527	3,542,931	377,329	498,037
\$20,000 under \$50,000	168,845	168,110	6,358,785	4,629,944	569,390	4,060,554	3,480,944	161,203	675,380
\$50,000 under \$100,000	22,112	22,629	2,040,943	1,490,906	43,639	1,447,267	1,194,715	21,744	372,416
\$100,000 under \$500,000	7,005	7,175	808,342	1,164,175	—82,974	1,247,149	911,012	6,918	415,791
\$500,000 under \$1,000,000	258	277	65,518	171,201	—10,935	182,136	128,720	254	75,190
\$1,000,000 or more	106	116	40,163	246,822	—8,656	256,478	193,349	106	128,580
Returns with no adjusted gross income	108,931	109,151	4,714,041	—1,056,933	—1,148,074	91,141	—	187	2,149
Farms: Animal specialty									
Returns with and without adjusted gross income, total	54,589	54,705	424,159	889,358	—173,852	1,063,010	593,682	42,783	151,703
Returns with adjusted gross income, total	49,339	49,455	322,805	943,395	—117,102	1,060,497	593,682	42,766	151,386
\$1 under \$5,000	4,832	4,832	19,509	14,913	—5,794	20,707	(*)	(*)	(*)
\$5,000 under \$10,000	10,243	10,243	18,001	73,651	—25,435	99,086	24,233	6,464	2,354
\$10,000 under \$20,000	23,274	23,274	89,818	338,258	—38,031	376,289	195,229	22,963	31,564
\$20,000 under \$50,000	8,695	8,611	153,789	258,140	—16,322	274,462	190,223	6,695	40,056
\$50,000 under \$100,000	1,593	1,593	19,354	105,857	—14,342	120,199	76,850	1,519	24,627
\$100,000 under \$500,000	656	656	18,372	107,491	—14,247	121,738	77,548	624	34,686
\$500,000 under \$1,000,000	32	32	2,934	20,848	—1,741	22,589	13,651	32	8,009
\$1,000,000 or more	14	14	828	24,237	—1,190	25,427	15,542	14	10,059
Returns with no adjusted gross income	5,250	5,250	101,554	—54,037	—56,550	2,513	—	(*)	(*)
Farms: Farms not allocable									
Returns with and without adjusted gross income, total	195,456	195,767	725,395	3,563,455	—199,730	3,763,185	2,465,265	154,420	647,393
Returns with adjusted gross income, total	188,514	188,819	662,235	3,650,554	—114,328	3,764,882	2,465,265	154,385	647,254
\$1 under \$5,000	35,183	35,183	77,238	110,210	—23,979	134,189	12,385	12,539	1,303
\$5,000 under \$10,000	32,758	32,758	93,421	229,036	—21,353	250,389	72,264	22,925	7,726
\$10,000 under \$20,000	62,059	62,059	100,836	915,785	—71,138	986,923	561,914	80,953	91,822
\$20,000 under \$50,000	48,850	48,970	251,481	1,385,492	9,277	1,376,215	1,033,257	48,443	216,845
\$50,000 under \$100,000	7,159	7,278	84,831	478,199	1,272	476,927	380,361	7,036	123,410
\$100,000 under \$500,000	2,410	2,476	47,158	386,907	—8,626	395,533	310,552	2,395	142,790
\$500,000 under \$1,000,000	61	61	1,777	42,889	—532	43,421	33,285	61	20,285
\$1,000,000 or more	34	34	5,493	102,026	751	101,275	61,247	33	43,073
Returns with no adjusted gross income	6,944	6,948	63,160	—87,099	—85,402	—1,697	—	(*)	(*)
Farms: Farms, operators only: Total									
Returns with and without adjusted gross income, total	2,746,524	2,761,763	62,388,014	36,788,021	3,561,755	33,226,266	25,446,141	1,764,778	5,632,190
Returns with adjusted gross income, total	2,545,776	2,559,604	55,022,209	38,679,347	5,593,932	33,085,415	25,446,141	1,764,446	5,629,064
\$1 under \$5,000	590,349	592,928	7,416,882	1,540,096	—201,084	1,741,180	99,119	68,096	7,632
\$5,000 under \$10,000	584,257	587,097	8,616,291	4,312,627	286,671	4,045,956	1,725,633	398,964	166,320
\$10,000 under \$20,000	833,607	835,378	14,409,837	11,921,697	1,424,530	10,497,167	7,470,280	774,393	1,066,411
\$20,000 under \$50,000	455,353	459,426	16,752,474	12,946,580	2,998,941	9,947,639	9,778,310	442,086	1,897,987
\$50,000 under \$100,000	63,347	65,049	5,435,328	4,214,679	925,324	3,289,355	3,424,092	62,234	1,045,560
\$100,000 under \$500,000	18,133	18,913	2,221,979	2,910,744	199,554	2,711,190	2,334,419	17,871	1,054,530
\$500,000 under \$1,000,000	514	561	114,125	345,028	—8,758	353,786	260,048	507	153,358
\$1,000,000 or more	216	252	55,293	487,896	—11,246	499,142	354,240	215	235,266
Returns with no adjusted gross income	200,748	202,179	7,365,805	—1,891,326	—2,032,177	140,851	—	332	3,126
Farms: Farms, operators only: Field crop									
Returns with and without adjusted gross income, total	1,032,119	1,037,137	26,429,428	15,158,497	4,243,522	10,914,975	10,799,676	682,183	2,301,544
Returns with adjusted gross income, total	961,479	966,115	24,308,452	15,757,456	4,694,053	10,863,403	10,799,676	682,124	2,301,036
\$1 under \$5,000	196,926	198,976	2,628,259	534,093	100,118	433,975	43,444	27,041	3,074
\$5,000 under \$10,000	214,901	215,512	3,219,940	1,597,352	306,533	1,290,819	633,992	138,827	59,138
\$10,000 under \$20,000	304,862	305,245	5,703,894	4,405,055	986,803	3,418,452	2,629,865	277,777	394,264
\$20,000 under \$50,000	209,114	210,129	6,967,190	6,106,530	2,398,706	3,707,824	4,713,113	203,324	908,047
\$50,000 under \$100,000	28,751	29,136	2,746,545	1,882,962	630,578	1,052,384	1,572,107	28,251	462,081
\$100,000 under \$500,000	6,749	6,934	1,007,406	1,037,497	268,880	867,003	673,003	6,730	388,725
\$500,000 under \$1,000,000	127	132	28,440	85,108	2,921	82,187	65,590	125	38,860
\$1,000,000 or more	49	51	6,776	108,859	—286	109,145	68,562	49	46,847
Returns with no adjusted gross income	70,640	71,022	2,120,976	—598,959	—650,531	51,572	—	59	508

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Adjusted gross income (or deficit)				Total income tax		
	Returns	Businesses	Business receipts	Total	Net income (less deficit)	Other income or loss	Taxable income	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Farms, Farms, operators only Fruit, tree nut, and vegetable									
Returns with and without adjusted gross income, total	151,950	152,336	1,743,576	2,670,140	165,120	2,465,020	1,891,641	108,142	494,992
Returns with adjusted gross income, total	142,007	142,980	3,403,903	2,804,373	797,686	2,506,687	1,891,641	108,102	494,838
\$1 under \$5,000	25,039	25,039	168,399	59,019	-20,650	79,669	(*)	(*)	(*)
\$5,000 under \$10,000	27,750	28,549	569,733	208,871	11,973	196,898	88,239	22,009	10,285
\$10,000 under \$20,000	46,033	46,050	687,453	668,068	78,142	589,326	421,661	44,245	66,342
\$20,000 under \$50,000	34,864	34,864	1,106,666	992,096	121,633	870,463	703,260	33,501	135,671
\$50,000 under \$100,000	6,207	6,271	535,204	424,322	70,723	353,599	329,633	6,021	106,306
\$100,000 under \$500,000	2,021	2,106	321,303	333,660	35,811	297,849	256,703	2,007	116,889
\$500,000 under \$1,000,000	58	61	13,032	39,881	891	36,990	28,897	57	17,027
\$1,000,000 or more	35	40	2,053	78,456	-837	79,293	63,061	35	42,305
Returns with no adjusted gross income	9,943	9,956	339,673	-134,233	-112,566	-21,667	—	40	154
Farms, Farms, operators only Horticultural specialty									
Returns with and without adjusted gross income, total	18,050	18,051	415,007	281,301	21,699	259,602	183,063	12,096	41,816
Returns with adjusted gross income, total	17,193	17,194	372,867	267,784	26,703	261,081	183,069	12,095	41,811
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	4,906	4,906	32,767	32,954	1,940	31,014	(*)	(*)	(*)
\$10,000 under \$20,000	6,081	6,081	114,830	86,141	-530	86,671	54,187	5,412	8,230
\$20,000 under \$50,000	3,811	3,811	115,607	104,955	4,254	100,701	72,285	3,656	14,977
\$50,000 under \$100,000	452	452	45,686	31,485	12,604	18,881	25,791	451	8,119
\$100,000 under \$500,000	126	126	31,822	19,110	5,133	19,977	14,951	124	6,642
\$500,000 under \$1,000,000	7	8	2,553	6,841	666	6,175	3,991	7	2,453
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	857	857	(*)	-6,483	-5,004	-1,479	—	(*)	(*)
Farms, Farms, operators only Livestock									
Returns with and without adjusted gross income, total	1,343,684	1,346,581	30,872,827	15,214,804	-403,156	15,617,960	10,226,505	600,375	2,211,284
Returns with adjusted gross income, total	1,235,039	1,237,716	26,168,602	16,265,549	740,326	15,525,223	10,226,505	600,788	2,209,135
\$1 under \$5,000	340,824	341,324	4,532,530	859,663	-228,381	1,088,244	44,594	30,924	3,399
\$5,000 under \$10,000	298,675	298,914	4,635,403	2,211,221	2,268	2,208,953	911,889	209,301	89,532
\$10,000 under \$20,000	403,607	403,614	7,747,409	5,679,647	485,307	5,194,340	3,513,910	374,728	493,117
\$20,000 under \$50,000	163,127	164,346	6,251,441	4,502,284	541,032	3,961,252	3,377,570	157,485	650,959
\$50,000 under \$100,000	21,566	22,083	2,030,521	1,453,315	42,920	1,410,395	1,164,394	21,201	361,799
\$100,000 under \$500,000	6,877	7,044	805,633	1,142,929	-82,229	1,225,158	893,595	6,790	407,644
\$500,000 under \$1,000,000	258	276	65,507	171,201	-10,932	182,133	128,720	254	75,190
\$1,000,000 or more	105	115	40,158	245,089	-9,653	254,748	191,833	105	127,495
Returns with no adjusted gross income	108,645	108,865	4,704,225	-1,050,745	-1,143,482	92,737	—	187	2,149
Farms, Farms, operators only Animal specialty									
Returns with and without adjusted gross income, total	54,584	54,700	424,152	888,378	-173,630	1,062,008	592,862	42,778	151,327
Returns with adjusted gross income, total	49,334	49,450	322,598	942,415	-117,080	1,059,495	592,862	42,761	151,010
\$1 under \$5,000	4,832	4,832	19,509	14,913	-5,794	20,707	(*)	(*)	(*)
\$5,000 under \$10,000	10,243	10,243	18,001	73,651	-25,435	99,086	24,233	8,646	2,354
\$10,000 under \$20,000	23,274	23,274	89,818	338,258	-38,031	376,289	195,229	22,963	31,564
\$20,000 under \$50,000	8,691	8,807	153,789	257,986	-16,309	274,297	190,118	8,691	40,033
\$50,000 under \$100,000	1,593	1,593	19,354	105,857	-14,342	120,199	76,850	1,519	24,627
\$100,000 under \$500,000	656	656	18,372	107,491	-14,247	121,738	77,548	624	34,686
\$500,000 under \$1,000,000	31	31	2,927	20,020	-1,732	21,752	12,936	31	7,656
\$1,000,000 or more	14	14	828	24,237	-1,190	25,427	15,543	14	10,059
Returns with no adjusted gross income	5,250	5,250	101,554	-54,037	-56,550	2,513	—	(*)	(*)
Farms, Farms, operator only Farms not allocable									
Returns with and without adjusted gross income, total	152,299	152,378	503,024	2,791,295	-311,800	3,103,095	1,916,835	123,601	500,267
Returns with adjusted gross income, total	146,074	146,149	445,787	2,874,161	-247,756	3,121,917	1,916,835	123,566	500,128
\$1 under \$5,000	20,947	20,947	38,583	65,953	-49,013	114,966	9,768	(*)	(*)
\$5,000 under \$10,000	28,973	28,973	80,447	197,620	-30,608	228,228	59,854	19,323	6,150
\$10,000 under \$20,000	51,114	51,114	66,433	759,891	-86,961	846,852	464,515	50,620	74,209
\$20,000 under \$50,000	37,469	37,469	157,781	1,029,854	-50,375	1,080,229	752,891	37,112	153,240
\$50,000 under \$100,000	5,469	5,514	58,018	365,049	-17,159	382,208	289,646	5,418	92,949
\$100,000 under \$500,000	2,017	2,047	37,443	324,027	-13,794	337,821	257,053	2,002	116,761
\$500,000 under \$1,000,000	55	55	1,618	39,042	-595	39,637	30,584	55	18,605
\$1,000,000 or more	30	30	5,464	92,725	749	91,976	52,524	29	37,181
Returns with no adjusted gross income	6,225	6,229	57,237	-82,866	-64,044	-18,822	—	(*)	(*)
Farms, Farms, landlords only: Total									
Returns with and without adjusted gross income, total	355,187	360,610	2,876,643	5,078,306	1,413,052	3,665,254	3,469,299	269,839	868,739
Returns with adjusted gross income, total	351,780	357,203	2,854,209	5,107,239	1,439,697	3,667,542	3,469,299	269,837	868,727
\$1 under \$5,000	94,317	94,545	307,441	275,776	134,492	141,284	24,043	24,132	2,470
\$5,000 under \$10,000	90,992	91,447	534,617	542,172	228,581	413,591	288,879	62,695	41,316
\$10,000 under \$20,000	93,494	94,584	802,225	1,345,610	419,901	925,709	883,567	91,135	157,846
\$20,000 under \$50,000	60,711	63,144	860,372	1,802,971	482,389	1,320,582	1,407,922	59,687	322,594
\$50,000 under \$100,000	9,953	10,777	263,851	646,147	133,189	512,958	532,638	9,875	179,085
\$100,000 under \$500,000	2,269	2,651	84,248	344,332	40,406	303,926	292,707	2,269	139,166
\$500,000 under \$1,000,000	31	42	1,025	19,014	405	18,609	15,233	31	9,198
\$1,000,000 or more	13	13	430	31,217	334	30,883	24,310	13	17,052
Returns with no adjusted gross income	3,407	3,407	24,434	-28,933	-26,645	-2,288	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Adjusted gross income (or deficit)				Taxable income	Total income tax	
	Returns	Businesses	Business receipts	Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Farms: Farms, landlords only: Field crop									
Returns with and without adjusted gross income, total	293,778	297,284	2,379,692	4,000,097	1,244,075	2,756,022	2,707,007	226,990	663,910
Returns with adjusted gross income, total	291,378	294,884	2,371,006	4,018,445	1,244,743	2,773,702	2,707,007	226,988	663,898
\$1 under \$5,000	75,043	75,271	238,391	215,984	103,949	112,035	21,016	20,460	2,176
\$5,000 under \$10,000	83,995	84,450	495,525	590,673	212,511	378,162	267,618	76,109	38,560
\$10,000 under \$20,000	77,205	77,626	695,118	1,110,324	388,176	722,146	739,242	76,257	133,118
\$20,000 under \$50,000	45,696	47,395	658,939	1,336,398	394,305	942,093	1,038,879	44,923	237,397
\$50,000 under \$100,000	7,498	8,122	217,118	479,353	110,465	368,888	398,082	7,498	133,364
\$100,000 under \$500,000	1,711	1,980	64,730	253,202	34,698	218,504	217,506	1,711	102,781
\$500,000 under \$1,000,000	23	33	841	13,517	355	13,162	11,237	23	6,850
\$1,000,000 or more	7	7	344	18,994	262	18,712	13,425	7	9,652
Returns with no adjusted gross income	2,400	2,400	6,686	-18,348	-668	-17,680	—	(*)	(*)
Farms: Farms, landlords only: Livestock									
Returns with and without adjusted gross income, total	13,195	13,198	232,654	263,038	42,898	220,140	193,461	8,604	50,772
Returns with adjusted gross income, total	12,909	12,912	222,838	269,226	47,490	221,736	193,461	8,604	50,772
\$1 under \$5,000	3,411	3,411	24,098	10,775	5,530	5,245	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	4,069	4,069	58,007	61,205	11,764	49,441	35,254	3,270	5,368
\$20,000 under \$50,000	3,764	3,764	107,344	126,692	26,358	100,334	104,094	3,760	24,498
\$50,000 under \$100,000	546	546	10,422	37,591	719	36,872	30,321	543	10,617
\$100,000 under \$500,000	128	131	2,709	21,246	-745	21,991	17,417	128	8,147
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Farms: Farms, landlords only: Farms not allocable									
Returns with and without adjusted gross income, total	43,166	43,389	222,371	773,242	112,070	661,172	549,399	30,826	147,589
Returns with adjusted gross income, total	42,447	42,670	216,448	777,475	133,428	644,047	549,399	30,826	147,589
\$1 under \$5,000	14,236	14,236	36,655	44,257	25,034	19,223	(*)	(*)	(*)
\$5,000 under \$10,000	3,785	3,785	12,974	31,416	9,255	22,161	12,410	3,602	1,576
\$10,000 under \$20,000	10,945	10,945	34,403	155,904	15,823	140,081	97,399	10,333	17,613
\$20,000 under \$50,000	11,381	11,501	93,700	355,638	59,652	295,986	280,366	11,331	63,605
\$50,000 under \$100,000	1,690	1,764	26,813	113,150	18,431	94,719	90,715	1,618	30,461
\$100,000 under \$500,000	400	429	9,715	63,962	5,168	58,794	54,468	400	26,492
\$500,000 under \$1,000,000	6	6	159	3,847	63	3,784	2,701	6	1,680
\$1,000,000 or more	4	4	29	9,301	2	9,299	8,722	4	5,692
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Agricultural services: Total									
Returns with and without adjusted gross income, total	181,588	181,691	3,363,222	2,636,026	528,107	2,107,919	1,638,684	134,159	360,520
Returns with adjusted gross income, total	176,790	176,893	3,201,652	2,715,537	554,997	2,160,540	1,638,684	134,135	360,395
\$1 under \$5,000	37,377	37,377	386,355	110,452	33,968	76,484	10,129	6,635	856
\$5,000 under \$10,000	36,309	36,309	390,738	267,326	102,424	164,902	99,091	29,171	11,221
\$10,000 under \$20,000	63,624	63,624	882,780	915,432	119,484	795,948	526,716	59,897	82,439
\$20,000 under \$50,000	34,569	34,581	1,089,365	976,090	235,323	740,767	667,184	33,531	136,330
\$50,000 under \$100,000	4,120	4,204	354,132	274,204	64,804	209,400	208,659	4,115	66,854
\$100,000 under \$500,000	755	759	93,275	126,002	715	125,287	97,367	751	44,668
\$500,000 under \$1,000,000	20	21	2,371	13,264	-907	14,171	8,545	19	5,265
\$1,000,000 or more	16	18	2,636	32,767	-814	33,581	20,993	16	12,762
Returns with no adjusted gross income	4,796	4,798	161,570	-79,511	-26,890	-52,621	—	(*)	(*)
Agricultural services: Veterinary service									
Returns with and without adjusted gross income, total	14,871	14,871	972,580	371,034	306,947	64,087	254,305	12,745	59,681
Returns with adjusted gross income, total	14,784	14,784	962,357	375,360	305,322	70,038	254,305	12,738	59,656
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	4,956	4,956	230,620	76,200	50,120	26,080	38,172	3,978	5,041
\$20,000 under \$50,000	6,751	6,751	524,068	215,398	184,703	30,695	154,005	6,751	34,121
\$50,000 under \$100,000	1,005	1,005	135,415	62,607	54,896	7,711	50,208	1,005	16,294
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Agricultural services: Animal services, except veterinary									
Returns with and without adjusted gross income, total	69,742	69,789	449,847	1,181,235	-138,459	1,319,694	751,146	53,212	184,871
Returns with adjusted gross income, total	67,385	67,432	426,946	1,221,056	-120,567	1,341,623	751,146	53,195	184,771
\$1 under \$5,000	12,057	12,057	74,374	29,075	-19,205	48,280	1,924	(*)	(*)
\$5,000 under \$10,000	9,918	9,918	85,903	72,491	916	71,575	29,006	7,814	3,229
\$10,000 under \$20,000	27,753	27,753	134,830	406,958	-32,232	439,190	237,589	26,324	38,636
\$20,000 under \$50,000	14,906	14,906	101,689	427,185	-38,578	465,763	128,121	14,860	58,602
\$50,000 under \$100,000	2,167	2,207	9,605	149,423	-19,772	169,195	108,113	2,162	35,940
\$100,000 under \$500,000	551	555	15,904	94,954	-9,702	104,656	70,998	547	32,955
\$500,000 under \$1,000,000	18	19	2,018	11,865	-1,240	13,105	7,166	17	4,386
\$1,000,000 or more	15	17	2,623	29,105	-814	29,919	18,209	15	10,871
Returns with no adjusted gross income	2,357	2,357	22,901	-39,821	-17,692	-21,929	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Agricultural services: Landscape and horticultural services									
Returns with and without adjusted gross income, total	75,668	75,668	1,179,721	824,652	278,914	545,738	459,853	52,917	82,285
Returns with adjusted gross income, total	74,388	74,388	1,158,130	847,452	280,213	567,239	459,853	52,917	82,285
\$1 under \$5,000	19,128	19,128	211,058	61,442	39,506	21,936	5,178	3,313	321
\$5,000 under \$10,000	20,840	20,840	201,640	201,150	70,803	130,347	51,764	18,322	5,944
\$10,000 under \$20,000	24,547	24,547	351,981	348,969	80,958	268,911	201,996	22,893	32,122
\$20,000 under \$50,000	9,643	9,643	283,401	248,595	64,017	184,578	172,224	8,959	33,311
\$50,000 under \$100,000	373	373	103,288	24,599	13,303	11,296	20,126	373	5,175
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Agricultural services: Other agricultural services									
Returns with and without adjusted gross income, total	21,351	21,353	761,074	262,953	80,795	182,148	176,665	15,329	34,998
Returns with adjusted gross income, total	20,277	20,289	654,219	275,417	90,029	185,388	176,665	15,329	34,998
\$1 under \$5,000	5,168	5,168	68,482	16,085	12,079	4,006	(*)	(*)	(*)
\$5,000 under \$10,000	4,765	4,765	78,827	34,491	10,808	23,683	15,355	4,352	1,637
\$10,000 under \$20,000	6,368	6,368	165,349	83,305	21,538	61,767	48,959	5,702	6,640
\$20,000 under \$50,000	3,269	3,281	180,207	84,912	25,181	59,731	62,834	2,961	10,296
\$50,000 under \$100,000	619	619	105,824	41,323	16,317	25,006	33,497	619	9,770
\$100,000 under \$500,000	86	86	55,177	13,902	3,773	10,129	12,314	86	5,487
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,074	1,074	106,855	—12,564	—9,324	—3,240	—	—	—
Forestry									
Returns with and without adjusted gross income, total	16,892	16,892	171,761	265,590	1,536	263,954	164,185	8,977	42,840
Returns with adjusted gross income, total	16,487	16,487	105,517	270,094	8,403	261,691	164,185	8,977	42,840
\$1 under \$5,000	5,113	5,113	29,184	11,228	6,160	5,068	(*)	—	—
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	5,141	5,141	28,030	67,834	480	67,354	43,346	4,232	8,862
\$20,000 under \$50,000	3,655	3,655	26,062	100,712	3,101	97,611	66,936	3,648	13,094
\$50,000 under \$100,000	443	443	8,441	28,107	—1,310	29,417	19,885	433	6,210
\$100,000 under \$500,000	132	132	7,453	26,994	1,162	25,832	21,213	132	10,004
\$500,000 under \$1,000,000	8	8	442	5,207	—345	5,552	2,657	7	1,580
\$1,000,000 or more	9	9	445	14,672	—374	15,046	6,663	9	4,751
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Fishing, hunting, and trapping									
Returns with and without adjusted gross income, total	45,670	46,268	488,030	494,852	82,663	411,989	298,506	30,988	56,589
Returns with adjusted gross income, total	44,655	45,253	469,362	498,951	86,838	412,113	298,506	30,988	56,589
\$1 under \$5,000	13,754	13,754	92,097	40,855	9,748	31,107	5,592	3,208	607
\$5,000 under \$10,000	12,587	12,587	124,956	92,506	29,503	63,003	40,519	9,725	5,725
\$10,000 under \$20,000	12,477	12,736	179,468	181,946	38,386	143,560	113,885	12,265	17,680
\$20,000 under \$50,000	5,545	5,656	57,823	155,607	8,663	146,944	117,997	5,507	25,129
\$50,000 under \$100,000	196	196	5,975	11,005	551	10,454	8,924	188	2,225
\$100,000 under \$500,000	93	93	9,997	15,312	276	15,036	11,413	92	5,089
\$500,000 under \$1,000,000	3	3	46	1,720	—289	2,009	176	3	134
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,015	1,015	18,668	—4,299	—4,175	—124	—	—	—
Mining									
Returns with and without adjusted gross income, total	52,178	55,600	3,530,555	2,919,642	263,053	2,656,589	2,267,668	40,213	969,597
Returns with adjusted gross income, total	48,383	51,669	3,264,156	3,097,342	371,528	2,725,814	2,267,666	40,092	968,319
\$1 under \$5,000	4,515	4,516	59,173	11,202	—4,414	15,616	(*)	(*)	(*)
\$5,000 under \$10,000	4,973	5,409	159,845	39,058	3,041	36,017	13,880	2,901	1,685
\$10,000 under \$20,000	9,316	9,986	195,382	134,403	31,725	102,678	78,386	7,846	11,869
\$20,000 under \$50,000	13,765	14,214	631,804	447,200	89,572	357,628	322,914	13,367	68,401
\$50,000 under \$100,000	8,933	9,804	621,886	621,520	59,403	562,117	480,811	6,717	153,828
\$100,000 under \$500,000	6,329	7,048	1,065,753	1,160,828	103,836	1,056,992	884,760	6,250	421,355
\$500,000 under \$1,000,000	400	492	239,730	272,145	31,382	240,763	196,164	393	115,736
\$1,000,000 or more	152	200	290,583	410,986	56,983	354,003	290,139	130	195,470
Returns with no adjusted gross income	3,795	3,931	266,399	—177,700	—88,475	—89,225	—	121	1,278
Coal mining									
Returns with and without adjusted gross income, total	686	699	334,569	59,055	17,275	41,780	56,884	320	27,813
Returns with adjusted gross income, total	424	436	279,447	67,230	27,824	39,406	56,884	310	27,526
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	119	119	135,691	24,501	16,043	8,458	22,291	119	5,571
\$500,000 under \$1,000,000	21	23	56,038	13,532	6,880	6,652	11,164	21	5,997
\$1,000,000 or more	9	9	24,855	17,272	6,849	10,423	16,569	9	10,849
Returns with no adjusted gross income	262	263	55,122	—8,175	—10,549	2,374	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mining—Continued									
Oil and gas extraction									
Returns with and without adjusted gross income, total	45,509	48,762	2,910,212	2,671,541	250,532	2,421,009	2,075,711	35,550	892,167
Returns with adjusted gross income, total	42,401	45,521	2,712,350	2,833,515	322,384	2,511,131	2,075,711	35,443	890,986
\$1 under \$5,000	3,643	3,644	25,968	6,703	—2,654	11,357	—	—	—
\$5,000 under \$10,000	3,805	4,241	117,827	29,911	1,437	28,474	9,870	2,010	1,064
\$10,000 under \$20,000	7,799	8,467	120,121	112,294	25,896	86,398	65,306	6,702	10,120
\$20,000 under \$50,000	12,409	12,854	558,630	400,560	80,704	319,856	287,891	12,028	61,360
\$50,000 under \$100,000	8,316	9,084	547,645	578,321	56,398	521,923	449,369	8,121	144,627
\$100,000 under \$500,000	5,919	6,589	893,596	1,090,989	65,611	1,005,378	828,063	5,840	396,711
\$500,000 under \$1,000,000	371	458	182,906	253,441	24,488	228,953	181,051	364	107,491
\$1,000,000 or more	139	184	265,657	359,296	50,504	308,792	253,756	137	169,459
Returns with no adjusted gross income	3,108	3,241	197,862	—161,374	—71,852	—90,122	—	107	1,181
Nonmetallic minerals, except fuels									
Returns with and without adjusted gross income, total	4,129	4,134	278,769	173,718	22,735	150,983	122,241	3,149	46,881
Returns with adjusted gross income, total	4,089	4,093	263,606	181,194	22,579	158,615	122,241	3,145	46,871
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	746	746	5,820	5,820	2,325	3,495	—	—	—
\$10,000 under \$20,000	1,145	1,145	16,404	16,404	5,361	11,043	9,717	668	1,253
\$20,000 under \$50,000	929	929	58,695	33,609	9,501	24,108	25,108	918	4,659
\$50,000 under \$100,000	498	498	60,355	36,491	5,125	31,366	26,746	488	7,943
\$100,000 under \$500,000	303	307	35,737	48,978	2,006	36,122	36,122	303	15,934
\$500,000 under \$1,000,000	9	9	361	6,138	—49	6,207	4,950	9	2,824
\$1,000,000 or more	6	6	47	32,536	—361	32,897	17,251	6	13,746
Returns with no adjusted gross income	40	41	13,163	—7,476	156	—7,632	—	(*)	(*)
Construction									
Returns with and without adjusted gross income, total	689,737	892,244	31,012,890	9,426,672	4,388,896	5,037,778	5,459,189	584,098	1,021,332
Returns with adjusted gross income, total	658,147	860,614	28,253,723	9,775,379	4,640,145	5,135,234	5,459,189	584,041	1,020,802
\$1 under \$5,000	211,594	212,280	3,093,492	623,677	363,153	260,524	54,406	36,289	5,536
\$5,000 under \$10,000	267,692	268,453	5,377,106	1,973,012	1,033,894	939,118	677,171	180,970	76,551
\$10,000 under \$20,000	274,416	274,999	7,962,382	3,858,539	1,524,853	2,333,686	2,217,089	263,535	342,378
\$20,000 under \$50,000	95,986	96,252	8,513,897	2,628,451	1,309,184	1,319,267	1,929,057	94,873	394,098
\$50,000 under \$100,000	6,932	7,074	2,293,017	444,787	287,997	156,790	372,989	6,851	110,087
\$100,000 under \$500,000	1,502	1,531	979,119	227,746	118,363	109,383	194,564	1,499	83,893
\$500,000 under \$1,000,000	22	22	24,287	15,185	2,574	12,611	10,717	21	6,308
\$1,000,000 or more	3	3	10,423	3,982	127	3,855	3,186	3	1,951
Returns with no adjusted gross income	31,590	31,630	2,759,167	—346,707	—251,249	—97,458	—	57	530
General building contractors and operative builders: Total									
Returns with and without adjusted gross income, total	138,551	138,605	10,383,165	1,710,741	849,679	861,062	1,168,095	83,616	251,694
Returns with adjusted gross income, total	127,581	127,631	8,976,185	1,699,655	960,835	938,820	1,168,095	93,571	251,260
\$1 under \$5,000	23,567	23,571	660,540	71,383	45,017	26,366	6,135	4,208	700
\$5,000 under \$10,000	34,078	34,112	1,225,999	254,765	121,101	133,664	84,665	22,681	9,882
\$10,000 under \$20,000	43,712	43,712	2,255,438	613,280	266,342	352,938	338,432	40,500	50,376
\$20,000 under \$50,000	22,851	22,857	3,346,005	673,152	381,746	291,406	506,056	22,825	108,634
\$50,000 under \$100,000	2,768	2,769	1,020,922	181,024	103,041	77,983	149,209	2,753	44,870
\$100,000 under \$500,000	592	597	448,916	90,498	42,684	47,814	75,308	592	32,916
\$500,000 under \$1,000,000	12	12	9,189	6,283	1,330	6,953	5,687	11	3,490
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	10,970	10,974	1,406,980	—188,914	—111,156	—77,758	—	45	434
General building contractors and operative builders: General building contractors									
Returns with and without adjusted gross income, total	130,120	130,165	9,032,776	1,577,265	770,851	806,414	1,047,601	87,770	220,937
Returns with adjusted gross income, total	120,709	120,754	7,858,943	1,728,169	872,365	855,804	1,047,601	87,739	220,682
\$1 under \$5,000	22,991	22,991	640,941	68,926	43,468	25,458	5,646	3,981	673
\$5,000 under \$10,000	32,731	32,765	1,109,549	244,750	113,192	131,558	79,986	21,865	9,191
\$10,000 under \$20,000	42,063	42,063	2,050,450	596,614	260,925	335,689	329,162	39,005	49,218
\$20,000 under \$50,000	20,164	20,170	2,822,386	590,460	336,168	254,292	445,544	20,142	95,312
\$50,000 under \$100,000	2,286	2,286	850,112	148,178	78,874	69,304	121,463	2,272	36,397
\$100,000 under \$500,000	464	469	377,162	72,401	37,997	34,404	59,911	464	28,462
\$500,000 under \$1,000,000	10	10	8,343	6,840	1,741	5,099	5,687	10	3,429
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	9,411	9,411	1,173,833	—150,904	—101,514	—49,390	—	(*)	(*)
General building contractors and operative builders: Operative builders									
Returns with and without adjusted gross income, total	8,432	8,440	1,350,389	133,266	78,828	54,438	120,494	5,846	30,757
Returns with adjusted gross income, total	6,872	6,877	1,117,242	171,486	68,470	83,016	120,494	5,832	30,578
\$1 under \$5,000	1,923	1,927	136,049	12,472	9,458	3,014	4,966	1,043	718
\$5,000 under \$10,000	1,649	1,649	204,988	22,666	5,417	17,249	9,270	1,495	1,160
\$10,000 under \$20,000	2,687	2,687	523,619	82,692	45,576	37,114	62,512	2,683	13,322
\$20,000 under \$50,000	482	483	170,810	32,846	24,167	8,679	27,746	481	8,473
\$50,000 under \$100,000	128	128	71,754	18,097	4,687	13,410	15,397	128	6,454
\$100,000 under \$500,000	3	3	10,022	2,713	—837	3,550	—	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	(*)	(*)
Returns with no adjusted gross income	1,560	1,563	233,147	—38,220	—9,642	—28,578	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Construction—Continued									
Heavy construction contractors. Total									
Returns with and without adjusted gross income, total	22,484	22,489	1,870,961	291,412	131,041	160,371	212,331	12,523	41,121
Returns with adjusted gross income, total	21,145	21,150	1,596,112	326,971	160,136	166,835	212,331	12,523	41,121
\$1 under \$5,000	5,007	5,007	127,079	15,177	9,906	5,271	(*)	(*)	(*)
\$5,000 under \$10,000	4,701	4,701	129,437	35,901	14,056	21,845	11,427	2,056	989
\$10,000 under \$20,000	7,245	7,245	331,172	102,749	42,679	60,070	61,336	6,586	8,330
\$20,000 under \$50,000	3,410	3,414	606,440	104,655	51,336	53,319	79,763	2,882	12,451
\$50,000 under \$100,000	589	589	212,402	35,203	24,287	10,916	29,744	579	6,642
\$100,000 under \$500,000	188	189	180,927	28,943	16,657	12,286	25,257	167	10,384
\$500,000 under \$1,000,000	5	5	10,655	4,343	1,215	3,128	4,034	5	2,272
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,339	1,339	272,849	-35,559	-29,095	-6,464	—	—	—
Heavy construction contractors. Highway street construction									
Returns with and without adjusted gross income, total	5,624	5,824	631,494	59,359	32,052	27,307	43,980	2,139	10,456
Returns with adjusted gross income, total	5,389	5,389	488,050	74,052	43,786	30,266	43,980	2,139	10,456
\$1 under \$5,000	3,164	3,164	72,876	14,677	6,515	8,162	(*)	(*)	(*)
\$5,000 under \$10,000	1,345	1,345	109,117	17,037	12,044	4,993	8,391	(*)	(*)
\$10,000 under \$20,000	677	677	169,870	19,853	12,867	6,986	13,968	500	2,288
\$20,000 under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	122	122	48,642	7,453	5,755	1,698	6,608	(*)	(*)
\$100,000 under \$500,000	78	78	86,796	11,983	6,597	5,386	10,558	77	4,344
\$500,000 under \$1,000,000	3	3	743	3,048	8	3,041	2,759	3	1,606
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	435	435	143,444	-14,693	-11,734	-2,959	—	—	—
Heavy construction contractors. Heavy construction, except highway									
Returns with and without adjusted gross income, total	16,661	16,665	1,239,467	232,176	98,989	133,189	168,462	10,385	30,689
Returns with adjusted gross income, total	15,757	15,761	1,110,062	253,044	116,350	136,694	168,462	10,385	30,689
\$1 under \$5,000	3,359	3,359	91,646	10,944	7,118	3,826	(*)	(*)	(*)
\$5,000 under \$10,000	3,185	3,185	91,394	25,457	15,128	10,329	9,731	1,555	766
\$10,000 under \$20,000	5,900	5,900	222,055	65,712	30,635	55,077	52,945	5,648	7,926
\$20,000 under \$50,000	2,733	2,737	436,570	84,802	38,469	46,333	65,795	2,382	10,163
\$50,000 under \$100,000	467	467	163,760	27,750	18,532	9,218	23,136	459	5,057
\$100,000 under \$500,000	111	111	94,131	17,085	10,060	7,025	14,810	111	6,058
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	904	904	129,405	-20,866	-17,361	-3,505	—	—	—
Special trade contractors. Total									
Returns with and without adjusted gross income, total	661,066	662,455	17,712,819	6,974,839	3,197,564	3,777,275	3,840,071	450,485	684,876
Returns with adjusted gross income, total	663,739	665,106	16,679,605	7,085,703	3,302,492	3,783,211	3,840,071	450,484	684,865
\$1 under \$5,000	169,495	170,177	2,156,136	500,842	288,993	211,849	45,676	30,286	4,583
\$5,000 under \$10,000	214,142	214,370	3,760,241	1,574,962	840,395	734,567	547,443	147,284	61,963
\$10,000 under \$20,000	211,495	211,849	5,036,419	2,969,756	1,139,701	1,830,055	1,723,612	204,926	269,462
\$20,000 under \$50,000	64,455	64,499	4,355,977	1,717,437	824,207	893,230	1,247,093	63,892	253,719
\$50,000 under \$100,000	3,514	3,562	1,041,061	225,878	153,535	72,343	191,873	3,458	58,285
\$100,000 under \$500,000	632	643	324,621	92,629	55,619	37,010	81,809	632	35,347
\$500,000 under \$1,000,000	6	6	5,150	4,199	42	4,157	2,619	6	1,506
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	17,347	17,349	1,033,214	-110,864	-104,928	-5,936	—	(*)	(*)
Special trade contractors. Plumbing, heating, and air conditioning									
Returns with and without adjusted gross income, total	73,573	73,617	3,369,867	620,674	466,335	354,539	487,133	48,095	95,215
Returns with adjusted gross income, total	70,441	70,485	3,183,259	641,037	489,318	351,719	487,133	48,095	95,215
\$1 under \$5,000	17,583	17,583	392,747	51,079	23,052	28,027	4,345	2,082	337
\$5,000 under \$10,000	20,460	20,460	584,993	150,898	34,235	56,663	49,187	14,339	5,465
\$10,000 under \$20,000	21,628	21,628	904,838	305,647	164,782	140,865	179,175	20,800	27,964
\$20,000 under \$50,000	9,744	9,744	909,356	258,065	153,493	104,572	188,324	9,738	38,798
\$50,000 under \$100,000	919	963	328,360	58,475	45,501	12,974	50,768	919	15,622
\$100,000 under \$500,000	105	105	48,128	15,563	8,171	7,392	14,064	105	6,308
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,132	3,132	186,608	-20,163	-22,983	2,820	—	—	—
Special trade contractors. Painting, paper hanging, and decorating									
Returns with and without adjusted gross income, total	113,902	113,906	1,637,866	1,105,968	467,000	638,968	586,439	74,397	102,252
Returns with adjusted gross income, total	111,453	111,457	1,711,316	1,119,527	479,229	640,298	586,439	74,396	102,241
\$1 under \$5,000	31,529	31,529	330,380	91,363	75,701	15,662	8,877	6,535	333
\$5,000 under \$10,000	34,912	34,912	430,550	253,142	144,206	108,936	87,456	23,539	10,855
\$10,000 under \$20,000	34,691	34,691	549,271	492,744	159,635	333,109	285,533	34,041	46,008
\$20,000 under \$50,000	9,944	9,944	331,754	255,961	87,249	168,712	184,343	9,904	38,403
\$50,000 under \$100,000	351	351	66,741	22,355	12,341	10,014	17,505	351	4,874
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,449	2,449	126,350	-13,559	-12,229	-1,330	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Construction—Continued									
Special trade contractors: Electrical work									
Returns with and without adjusted gross income, total	51,160	51,397	1,952,052	661,348	241,945	419,401	409,445	36,808	77,839
Returns with adjusted gross income, total	49,399	49,636	1,766,555	681,135	257,660	423,475	409,445	36,808	77,639
\$1 under \$5,000	7,073	7,300	124,537	22,335	10,228	12,107	(*)	(*)	(*)
\$5,000 under \$10,000	14,273	14,273	388,061	106,856	43,516	63,340	39,331	9,398	4,824
\$10,000 under \$20,000	18,001	18,001	376,551	255,721	62,336	193,383	151,297	16,985	23,418
\$20,000 under \$50,000	9,621	9,621	701,623	262,472	115,359	147,113	188,871	9,621	36,521
\$50,000 under \$100,000	354	354	117,271	22,422	17,227	5,195	19,059	350	6,272
\$100,000 under \$500,000	76	66	58,510	10,416	8,998	1,418	9,645	76	4,409
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,761	1,761	185,497	-19,789	-15,715	-4,074	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering									
Returns with and without adjusted gross income, total	65,906	65,926	2,239,536	658,995	336,469	322,526	339,922	42,172	59,452
Returns with adjusted gross income, total	63,881	63,901	2,053,401	670,162	350,892	319,270	339,922	42,172	59,452
\$1 under \$5,000	13,256	13,256	194,847	42,032	18,775	23,257	3,362	2,085	328
\$5,000 under \$10,000	26,314	26,314	575,528	193,632	114,028	79,604	65,514	16,597	7,327
\$10,000 under \$20,000	18,487	18,487	343,961	256,976	113,080	143,896	140,509	17,686	20,740
\$20,000 under \$50,000	5,327	5,347	502,371	138,783	82,338	56,445	97,789	5,307	19,211
\$50,000 under \$100,000	433	433	111,478	28,303	15,133	13,170	23,982	433	7,887
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,025	2,025	186,135	-11,167	-14,423	3,256	—	—	—
Special trade contractors: Carpentry and flooring									
Returns with and without adjusted gross income, total	204,165	204,165	2,629,058	1,829,302	809,967	1,019,335	904,539	137,254	144,618
Returns with adjusted gross income, total	201,551	201,551	2,557,873	1,843,100	822,483	1,020,617	904,539	137,254	144,618
\$1 under \$5,000	57,535	57,535	396,262	176,648	116,675	59,973	18,201	13,102	1,902
\$5,000 under \$10,000	70,712	70,712	765,943	519,638	270,330	249,308	178,617	52,408	19,557
\$10,000 under \$20,000	61,696	61,696	917,035	850,327	317,163	533,164	489,250	60,157	78,013
\$20,000 under \$50,000	11,437	11,437	450,790	285,411	112,758	172,653	208,775	11,417	42,153
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,614	2,614	71,185	-13,798	-12,516	-1,282	—	—	—
Special trade contractors: Roofing and sheet metal work									
Returns with and without adjusted gross income, total	36,861	37,089	1,103,112	352,216	194,159	158,057	191,302	24,077	33,671
Returns with adjusted gross income, total	36,323	36,551	1,091,116	352,842	194,585	158,057	191,302	24,077	33,671
\$1 under \$5,000	10,346	10,574	217,160	28,738	17,721	11,017	2,837	1,770	303
\$5,000 under \$10,000	11,659	11,659	218,290	83,222	49,948	33,274	29,514	8,049	3,231
\$10,000 under \$20,000	11,750	11,750	343,595	163,278	79,614	83,664	100,379	11,690	16,107
\$20,000 under \$50,000	2,400	2,400	238,423	63,537	36,365	27,172	46,570	2,400	9,721
\$50,000 under \$100,000	168	168	73,648	13,867	10,937	2,930	12,002	168	4,509
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Special trade contractors: Concrete work									
Returns with and without adjusted gross income, total	18,411	18,413	692,478	209,999	121,663	88,336	125,093	11,576	23,442
Returns with adjusted gross income, total	17,637	17,637	634,908	211,345	125,234	86,111	125,093	11,576	23,442
\$1 under \$5,000	5,078	5,078	84,055	13,983	7,629	6,354	(*)	(*)	(*)
\$5,000 under \$10,000	3,514	3,514	84,904	26,578	18,978	7,600	9,689	2,398	1,119
\$10,000 under \$20,000	6,412	6,412	293,438	90,807	49,141	41,666	55,510	6,283	6,966
\$20,000 under \$50,000	2,453	2,453	302,679	67,184	39,058	28,126	47,638	2,224	9,529
\$50,000 under \$100,000	150	150	59,046	9,100	7,848	(*)	8,030	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	776	57,570	(*)	-3,571	(*)	—	—	—
Special trade contractors: Water well drilling									
Returns with and without adjusted gross income, total	6,746	6,746	428,019	110,541	64,462	46,079	67,074	5,850	12,244
Returns with adjusted gross income, total	6,718	6,718	423,622	111,921	64,462	47,459	67,074	5,850	12,244
\$1 under \$5,000	1,839	1,839	27,829	5,682	3,380	2,302	(*)	(*)	(*)
\$5,000 under \$10,000	3,437	3,437	84,106	26,300	9,901	16,399	10,336	(*)	(*)
\$10,000 under \$20,000	2,052	2,052	118,331	32,293	16,044	14,249	19,698	2,051	2,829
\$20,000 under \$50,000	1,248	1,248	161,882	34,902	23,825	11,077	25,254	1,020	4,073
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Construction—Continued									
Special trade contractors: Miscellaneous special trade contractors									
Returns with and without adjusted gross income, total	109,196	109,196	3,261,031	1,233,538	495,564	737,974	732,091	70,859	136,461
Returns with adjusted gross income, total	105,170	105,170	3,057,555	1,262,774	518,629	744,145	732,091	70,859	136,461
\$1 under \$5,000	25,483	25,483	386,319	69,930	15,832	54,098	5,847	3,473	611
\$5,000 under \$10,000	29,088	29,088	617,866	215,979	95,253	120,726	78,312	16,504	8,579
\$10,000 under \$20,000	37,132	37,132	898,399	526,486	175,904	350,582	303,761	35,487	45,606
\$20,000 under \$50,000	12,301	12,301	756,899	352,054	173,762	178,292	260,278	12,281	53,512
\$50,000 under \$100,000	912	912	263,323	58,949	35,644	23,305	49,109	860	13,581
\$100,000 under \$500,000	254	254	134,749	39,376	22,234	17,142	34,784	254	14,572
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,026	4,026	203,476	-29,236	-23,065	-6,171	—	—	—
Contractors not allocable									
Returns with and without adjusted gross income, total	48,685	48,695	1,045,945	468,609	210,612	257,997	251,852	26,002	46,530
Returns with adjusted gross income, total	46,717	46,727	999,821	483,115	216,682	266,433	251,852	27,991	46,445
\$1 under \$5,000	13,525	13,525	149,737	36,275	19,237	17,038	1,825	(*)	(*)
\$5,000 under \$10,000	15,270	15,270	261,429	111,618	58,342	53,276	34,323	8,949	3,717
\$10,000 under \$20,000	12,193	12,193	339,353	169,932	76,131	93,801	95,480	11,752	14,480
\$20,000 under \$50,000	5,482	5,482	205,475	138,850	51,895	86,955	98,640	5,478	19,793
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	92	102	24,655	15,934	3,403	12,531	12,422	90	5,317
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,968	1,968	46,124	-14,506	-6,070	-8,436	—	(*)	(*)
Manufacturing									
Returns with and without adjusted gross income, total	220,790	221,642	8,678,677	3,076,122	1,040,261	2,035,861	2,014,460	153,166	437,554
Returns with adjusted gross income, total	208,485	209,285	8,058,816	3,163,225	1,113,062	2,050,163	2,014,460	153,147	437,376
\$1 under \$5,000	44,536	44,536	719,766	118,195	43,814	74,381	10,662	7,073	924
\$5,000 under \$10,000	44,657	44,657	1,126,289	331,094	106,002	225,092	120,382	30,196	13,394
\$10,000 under \$20,000	71,342	71,601	1,986,468	1,028,717	320,865	703,855	613,969	68,518	92,382
\$20,000 under \$50,000	42,355	42,804	2,760,729	1,191,184	422,280	768,904	668,179	41,826	179,234
\$50,000 under \$100,000	4,435	4,499	942,195	289,824	148,389	140,435	233,584	4,390	72,147
\$100,000 under \$500,000	1,129	1,155	511,560	170,358	63,882	106,476	140,283	1,113	62,688
\$500,000 under \$1,000,000	21	23	10,138	13,649	1,672	11,977	10,869	21	6,017
\$1,000,000 or more	10	10	1,631	20,204	991	19,213	16,532	10	10,570
Returns with no adjusted gross income	12,305	12,357	619,861	-87,103	-72,601	-14,302	—	(*)	(*)
Food and kindred products									
Returns with and without adjusted gross income, total	9,298	9,312	973,763	127,183	53,062	74,121	91,119	5,340	20,402
Returns with adjusted gross income, total	6,524	6,537	868,209	136,037	59,434	76,603	91,119	5,340	20,402
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$5,000 under \$10,000	1,195	1,195	67,163	9,381	2,300	7,081	3,128	(*)	(*)
\$10,000 under \$20,000	1,805	1,805	101,602	23,070	10,044	13,026	12,173	1,784	1,649
\$20,000 under \$50,000	2,417	2,417	481,079	69,697	37,957	31,740	53,534	2,405	10,943
\$50,000 under \$100,000	250	258	115,858	15,376	5,730	9,646	11,625	250	3,480
\$100,000 under \$500,000	66	70	75,784	9,515	4,266	5,249	8,030	66	3,639
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	774	775	105,554	-8,854	-6,372	-2,482	—	—	—
Apparel and other textile products									
Returns with and without adjusted gross income, total	7,045	7,089	313,494	100,532	24,965	75,567	69,608	5,441	16,586
Returns with adjusted gross income, total	6,400	6,400	292,673	106,483	31,113	75,370	69,608	5,441	16,586
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,865	1,865	58,285	12,999	7,081	5,908	4,807	(*)	(*)
\$10,000 under \$20,000	2,505	2,505	48,671	37,778	985	36,793	33,323	2,505	3,757
\$20,000 under \$50,000	1,002	1,002	67,326	30,900	11,104	19,796	23,315	1,002	5,261
\$50,000 under \$100,000	159	159	(*)	12,102	6,760	5,342	9,521	159	3,085
\$100,000 under \$500,000	58	58	(*)	10,027	3,235	6,792	7,474	58	3,420
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Lumber and wood products, except furniture									
Returns with and without adjusted gross income, total	59,176	59,201	1,956,398	572,936	188,807	384,129	332,462	31,726	57,774
Returns with adjusted gross income, total	55,299	55,324	1,824,414	593,902	207,041	386,861	332,462	31,718	57,637
\$1 under \$5,000	17,125	17,125	293,004	43,274	14,552	28,722	1,200	(*)	(*)
\$5,000 under \$10,000	14,352	14,352	262,194	102,258	31,545	70,713	34,086	6,066	3,300
\$10,000 under \$20,000	17,689	17,689	725,042	247,708	94,621	153,087	146,174	16,862	19,854
\$20,000 under \$50,000	5,432	5,432	319,301	143,903	40,377	103,526	105,467	5,110	19,106
\$50,000 under \$100,000	584	592	162,398	36,414	20,687	15,727	30,735	580	6,368
\$100,000 under \$500,000	113	130	61,932	17,070	5,283	11,787	13,442	103	6,044
\$500,000 under \$1,000,000	4	4	543	3,275	-24	3,299	1,358	4	847
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,877	3,877	131,984	-20,966	-18,234	-2,732	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Printing, publishing, and allied industries									
Returns with and without adjusted gross income, total	38,483	38,932	1,315,326	590,249	195,961	394,289	381,504	29,348	93,678
Returns with adjusted gross income, total	37,013	37,462	1,295,962	595,251	201,347	393,904	381,504	29,338	83,662
\$1 under \$5,000	7,606	7,606	123,868	23,954	10,380	13,574	3,134	2,402	389
\$5,000 under \$10,000	6,916	6,916	109,005	51,879	19,880	20,510	2,402	4,618	2,362
\$10,000 under \$20,000	11,998	11,998	416,026	175,389	61,742	113,647	107,325	11,876	16,529
\$20,000 under \$50,000	9,579	10,028	507,521	260,770	81,364	179,406	183,399	9,550	38,583
\$50,000 under \$100,000	729	729	108,588	46,600	19,134	27,466	37,044	708	11,779
\$100,000 under \$500,000	173	173	25,263	26,628	6,324	20,304	21,276	172	9,736
\$500,000 under \$1,000,000	8	8	4,333	5,315	1,437	3,878	4,612	8	2,354
\$1,000,000 or more	4	4	1,358	4,716	1,086	3,630	4,204	4	1,930
Returns with no adjusted gross income	1,470	1,470	19,364	—5,002	—5,386	384	—	(*)	(*)
Stone, clay, and glass products									
Returns with and without adjusted gross income, total	13,800	13,800	332,322	178,900	26,806	150,294	113,471	9,861	21,867
Returns with adjusted gross income, total	13,058	13,058	298,104	180,695	30,359	150,336	113,471	9,861	21,667
\$1 under \$5,000	2,910	2,910	26,064	6,754	6,296	458	(*)	(*)	(*)
\$5,000 under \$10,000	2,309	2,309	16,639	15,159	2,204	12,955	6,150	1,614	730
\$10,000 under \$20,000	5,157	5,157	89,074	74,275	11,239	63,036	47,538	5,113	7,328
\$20,000 under \$50,000	2,433	2,433	23,268	64,150	3,987	60,163	43,052	2,422	6,600
\$50,000 under \$100,000	217	217	66,939	13,357	5,357	(*)	11,538	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Fabricated metal products									
Returns with and without adjusted gross income, total	8,545	8,545	448,646	184,649	74,562	110,267	132,181	7,752	35,485
Returns with adjusted gross income, total	8,482	8,482	416,988	191,356	79,868	111,488	132,181	7,752	35,485
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,148	2,148	22,549	18,446	3,854	14,592	5,842	(*)	(*)
\$10,000 under \$20,000	3,038	3,038	35,544	43,426	14,256	29,170	24,054	3,038	4,016
\$20,000 under \$50,000	2,682	2,682	217,170	80,862	34,204	46,658	61,167	2,681	14,243
\$50,000 under \$100,000	340	340	89,200	23,070	18,007	5,063	19,535	340	6,494
\$100,000 under \$500,000	153	153	53,770	22,172	9,766	12,406	18,889	153	6,287
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Machinery, except electrical									
Returns with and without adjusted gross income, total	24,737	24,737	1,143,588	440,473	221,995	218,478	315,502	19,713	68,767
Returns with adjusted gross income, total	22,854	22,854	1,014,495	450,483	231,859	218,624	315,502	19,713	68,767
\$1 under \$5,000	2,474	2,474	73,113	8,023	5,040	2,983	(*)	(*)	(*)
\$5,000 under \$10,000	3,520	3,520	101,343	27,226	14,670	12,556	11,601	2,609	1,427
\$10,000 under \$20,000	8,925	8,925	183,522	135,516	51,999	83,517	81,796	8,356	12,821
\$20,000 under \$50,000	7,043	7,043	401,601	202,406	102,549	99,857	155,152	6,933	30,931
\$50,000 under \$100,000	703	703	137,065	47,866	39,076	8,790	40,874	703	12,499
\$100,000 under \$500,000	188	188	117,851	28,801	16,526	10,275	24,943	188	10,800
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,883	1,883	129,093	—10,010	—9,864	—146	—	—	—
Electrical and electronic equipment									
Returns with and without adjusted gross income, total	6,013	6,014	201,212	113,572	26,487	87,085	78,505	4,449	19,197
Returns with adjusted gross income, total	5,781	5,782	199,546	114,819	26,825	87,994	76,505	4,449	19,197
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,632	2,632	47,912	41,163	6,524	34,639	21,409	2,327	3,126
\$20,000 under \$50,000	1,442	1,442	76,826	50,201	11,457	38,744	38,060	1,442	9,260
\$50,000 under \$100,000	179	180	52,762	17,479	8,781	8,698	15,211	179	6,539
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Other manufacturing industries									
Returns with and without adjusted gross income, total	32,209	32,210	906,715	506,907	150,688	356,219	326,617	25,243	78,585
Returns with adjusted gross income, total	31,135	31,135	872,716	512,384	155,620	356,764	326,617	25,243	78,585
\$1 under \$5,000	5,555	5,555	66,476	11,859	5,528	6,331	(*)	(*)	(*)
\$5,000 under \$10,000	7,867	7,867	136,070	59,691	18,893	40,798	20,564	6,411	2,500
\$10,000 under \$20,000	9,024	9,024	134,964	132,416	42,328	90,088	78,711	8,995	12,504
\$20,000 under \$50,000	7,579	7,579	395,357	211,474	65,495	145,979	151,155	7,535	31,564
\$50,000 under \$100,000	956	956	110,220	61,283	7,134	44,149	44,821	946	13,570
\$100,000 under \$500,000	147	147	29,062	21,818	6,244	15,574	16,457	147	8,253
\$500,000 under \$1,000,000	3	3	353	1,778	—124	1,902	1,342	3	811
\$1,000,000 or more	4	4	214	12,065	122	11,943	10,243	4	7,226
Returns with no adjusted gross income	1,074	1,075	33,999	—5,477	—4,932	—545	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Transportation, Communication, Electric, Gas, and Sanitary Services									
Returns with and without adjusted gross income, total	353,090	355,255	10,008,997	3,866,285	1,260,800	2,605,485	2,331,798	221,695	439,549
Returns with adjusted gross income, total	332,380	334,537	9,034,579	4,008,293	1,386,490	2,621,803	2,331,798	221,682	439,401
\$1 under \$5,000	78,230	78,695	1,247,145	224,764	96,777	127,987	18,385	10,900	1,482
\$5,000 under \$10,000	99,628	100,264	1,916,830	730,745	303,430	427,315	269,095	64,831	28,609
\$10,000 under \$20,000	111,767	112,387	2,799,923	1,601,519	521,882	1,079,637	958,960	104,163	143,105
\$20,000 under \$50,000	38,911	39,228	2,208,279	1,071,867	370,219	701,648	773,435	38,102	146,547
\$50,000 under \$100,000	3,079	3,142	602,174	208,410	69,945	138,465	173,213	2,923	51,529
\$100,000 under \$500,000	715	759	241,075	118,624	22,319	96,305	98,797	713	42,418
\$500,000 under \$1,000,000	35	36	16,977	23,846	1,167	22,679	18,212	35	10,412
\$1,000,000 or more	15	16	2,276	28,518	751	27,767	21,701	15	15,299
Returns with no adjusted gross income	20,710	20,718	974,418	-142,008	-125,690	-16,318	—	(*)	(*)
Local and interurban passenger transit: Total									
Returns with and without adjusted gross income, total	51,832	52,242	562,200	474,833	143,018	331,815	247,603	32,345	43,255
Returns with adjusted gross income, total	51,121	51,531	548,726	479,813	144,884	334,929	247,603	32,345	43,255
\$1 under \$5,000	16,912	17,292	141,958	46,121	26,948	19,173	4,236	3,201	327
\$5,000 under \$10,000	15,214	15,234	145,621	110,778	55,624	55,154	40,131	10,549	4,533
\$10,000 under \$20,000	15,615	15,615	193,193	218,210	44,753	173,457	129,872	15,448	20,764
\$20,000 under \$50,000	3,204	3,204	40,982	89,415	13,265	76,150	60,942	2,972	13,317
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Local and interurban passenger transit: Taxicabs									
Returns with and without adjusted gross income, total	32,757	33,067	311,820	256,443	69,985	186,458	122,006	19,416	19,990
Returns with adjusted gross income, total	32,313	32,623	300,095	258,327	72,434	185,893	122,006	19,416	19,990
\$1 under \$5,000	13,063	13,373	106,264	35,477	18,285	17,192	2,910	2,519	270
\$5,000 under \$10,000	9,433	9,433	92,832	67,388	33,729	33,658	26,985	7,348	3,314
\$10,000 under \$20,000	8,211	8,211	92,905	112,743	18,017	94,726	67,014	8,171	11,131
\$20,000 under \$50,000	1,598	1,598	8,087	42,200	2,418	39,782	24,636	1,370	5,159
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Local and interurban passenger transit: Other passenger transportation									
Returns with and without adjusted gross income, total	19,145	19,175	250,580	218,419	73,033	145,386	125,597	12,929	23,265
Returns with adjusted gross income, total	18,878	18,908	248,631	221,515	72,450	149,065	125,597	12,929	23,265
\$1 under \$5,000	3,919	3,919	35,694	10,673	8,663	2,010	(*)	(*)	(*)
\$5,000 under \$10,000	5,781	5,801	52,789	43,390	21,895	21,495	13,146	3,201	1,219
\$10,000 under \$20,000	7,404	7,404	100,288	105,467	26,736	78,731	62,858	7,277	9,833
\$20,000 under \$50,000	1,606	1,606	32,895	47,215	10,847	36,368	36,306	1,602	8,158
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Trucking and warehousing: Total									
Returns with and without adjusted gross income, total	253,063	254,162	8,113,509	2,546,517	967,269	1,579,248	1,514,555	152,294	251,971
Returns with adjusted gross income, total	234,244	235,340	7,216,669	2,651,179	1,078,813	1,572,366	1,514,555	152,283	251,907
\$1 under \$5,000	53,489	53,529	972,365	156,916	58,186	98,730	13,190	6,930	1,048
\$5,000 under \$10,000	76,183	76,761	1,683,815	560,174	230,164	330,010	207,409	48,619	21,385
\$10,000 under \$20,000	78,958	79,251	2,266,814	1,132,375	432,218	700,157	682,475	71,802	98,330
\$20,000 under \$50,000	23,687	23,842	1,655,864	636,638	293,248	343,390	469,529	23,133	84,057
\$50,000 under \$100,000	1,576	1,594	429,299	105,070	42,314	62,756	88,420	1,449	24,349
\$100,000 under \$500,000	342	354	202,531	53,257	21,477	31,780	47,386	341	19,109
\$500,000 under \$1,000,000	9	9	5,981	6,749	1,206	5,543	6,146	9	3,629
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	16,819	18,822	896,840	-104,662	-111,544	6,882	—	(*)	(*)
Trucking and warehousing: Trucking, local and long distance									
Returns with and without adjusted gross income, total	250,113	251,193	7,797,944	2,501,887	942,843	1,559,244	1,483,726	149,861	244,851
Returns with adjusted gross income, total	231,790	232,867	6,925,075	2,604,754	1,053,492	1,551,262	1,483,726	149,850	244,587
\$1 under \$5,000	53,480	53,520	965,506	156,900	58,044	98,856	13,190	6,930	1,048
\$5,000 under \$10,000	75,239	75,817	1,642,904	552,955	225,086	327,869	204,579	47,675	21,112
\$10,000 under \$20,000	78,000	78,293	2,179,273	1,119,654	425,966	693,688	675,740	70,844	97,412
\$20,000 under \$50,000	23,279	23,433	1,536,918	622,026	285,914	336,112	458,058	22,729	81,728
\$50,000 under \$100,000	1,478	1,490	417,703	99,630	39,956	59,674	84,525	1,359	23,408
\$100,000 under \$500,000	305	305	176,790	46,840	17,320	29,520	41,488	304	16,250
\$500,000 under \$1,000,000	9	9	5,981	6,749	1,206	5,543	6,146	9	3,629
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	18,323	18,326	872,869	-102,867	-110,849	7,982	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued									
Trucking and warehousing: Public warehousing and trucking terminals									
Returns with and without adjusted gross income, total	2,959	2,969	315,565	45,394	24,626	20,788	31,479	2,442	7,441
Returns with adjusted gross income, total	2,463	2,473	291,594	47,189	25,321	21,868	31,479	2,442	7,441
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$10,000 under \$20,000	958	958	87,541	12,721	6,252	6,469	6,735	958	918
\$20,000 under \$50,000	409	409	118,946	14,648	7,334	7,314	11,498	405	2,333
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$100,000 under \$500,000	39	49	25,741	6,640	4,157	2,483	6,111	39	2,914
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Water transportation									
Returns with and without adjusted gross income, total	8,700	8,701	194,974	170,865	26,094	144,771	122,017	6,513	31,363
Returns with adjusted gross income, total	8,357	8,358	169,975	182,744	32,904	149,840	122,017	6,513	31,363
\$1 under \$5,000	1,815	1,815	25,754	4,549	2,599	1,950	(*)	(*)	(*)
\$5,000 under \$10,000	73	73	659	15,506	—498	—	(*)	(*)	(*)
\$10,000 under \$20,000	2,222	2,222	20,910	35,089	1,145	33,944	21,787	2,222	3,811
\$20,000 under \$50,000	2,840	2,840	96,434	88,544	27,004	61,540	60,205	2,839	12,819
\$50,000 under \$100,000	328	329	6,901	22,138	—38	22,177	17,020	328	4,398
\$100,000 under \$500,000	73	73	8,409	15,506	—498	—	11,761	73	5,507
\$500,000 under \$1,000,000	8	8	8,409	5,597	707	4,890	4,107	8	2,108
\$1,000,000 or more	3	3	752	3,949	37	3,912	3,335	3	2,237
Returns with no adjusted gross income	343	343	(*)	—11,879	—6,810	—5,069	—	—	—
Air transportation									
Returns with and without adjusted gross income, total	5,795	5,799	81,161	130,543	—5,197	135,740	65,708	4,656	23,238
Returns with adjusted gross income, total	5,719	5,723	87,068	133,323	—3,260	136,583	85,708	4,655	23,216
\$1 under \$5,000	1,428	1,432	19,850	7,732	1,778	5,954	2,452	590	291
\$5,000 under \$10,000	1,919	1,919	16,537	28,656	—464	29,120	15,442	1,919	2,128
\$10,000 under \$20,000	2,123	2,123	19,776	56,708	—1,737	58,445	39,352	2,116	7,876
\$20,000 under \$50,000	155	155	5,892	11,007	236	10,771	8,414	(*)	(*)
\$50,000 under \$100,000	81	81	4,420	15,484	—2,828	18,312	12,637	81	5,491
\$100,000 under \$500,000	7	7	339	4,699	—170	4,869	3,128	7	1,725
\$500,000 under \$1,000,000	6	6	164	9,037	—75	9,112	4,283	6	3,193
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Transportation services: Total									
Returns with and without adjusted gross income, total	11,172	11,216	636,031	217,049	47,913	189,136	147,291	8,750	42,035
Returns with adjusted gross income, total	11,111	11,154	614,884	220,853	49,120	171,733	147,291	8,750	42,035
\$1 under \$5,000	1,626	1,626	64,819	4,705	3,856	849	(*)	(*)	(*)
\$5,000 under \$10,000	4,242	4,269	178,773	55,953	11,773	44,180	33,356	4,013	5,809
\$10,000 under \$20,000	2,727	2,731	269,016	77,976	12,597	65,379	52,862	2,713	11,080
\$20,000 under \$50,000	649	649	77,691	41,214	15,974	25,240	33,278	649	11,580
\$50,000 under \$100,000	100	112	8,789	14,240	798	13,442	11,714	100	5,248
\$100,000 under \$500,000	9	9	2,165	13,597	—85	13,682	11,632	9	7,817
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	62	(*)	(*)	—1,207	(*)	—	—	—
Transportation services: Passenger transportation arrangement									
Returns with and without adjusted gross income, total	7,980	8,024	476,069	186,657	35,963	130,694	113,616	6,588	31,256
Returns with adjusted gross income, total	7,920	7,963	461,405	170,454	37,163	133,291	113,616	6,588	31,256
\$1 under \$5,000	911	911	45,587	2,730	1,890	840	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	3,326	3,353	139,811	45,144	12,303	32,841	27,379	3,097	4,864
\$20,000 under \$50,000	2,458	2,462	213,793	69,385	10,221	59,164	46,760	2,448	9,760
\$50,000 under \$100,000	469	469	48,693	28,746	9,589	19,157	22,585	469	7,661
\$100,000 under \$500,000	68	81	6,759	10,576	—67	10,643	8,373	68	3,793
\$500,000 under \$1,000,000	5	5	250	8,793	—499	9,292	7,387	5	5,085
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Sanitary services									
Returns with and without adjusted gross income, total	16,973	16,973	237,035	241,026	46,990	194,038	146,673	12,614	29,256
Returns with adjusted gross income, total	16,744	16,744	235,477	242,004	48,040	193,964	146,673	12,614	29,258
\$1 under \$5,000	3,093	3,093	25,866	9,197	3,721	5,476	(*)	(*)	(*)
\$5,000 under \$10,000	3,751	3,751	41,401	25,923	7,643	18,280	8,687	2,630	1,132
\$10,000 under \$20,000	6,319	6,319	53,329	97,237	17,346	79,891	55,219	6,269	8,786
\$20,000 under \$50,000	3,355	3,355	51,038	89,627	8,037	80,590	64,682	3,354	12,284
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)				Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss	Taxable income	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade									
Returns with and without adjusted gross income, total	2,109,221	2,193,218	148,327,660	28,352,404	9,859,533	18,492,871	18,112,789	1,531,291	3,877,433
Returns with adjusted gross income, total	2,007,718	2,081,099	139,224,079	29,160,785	10,437,870	18,723,115	18,112,789	1,531,115	3,876,439
\$1 under \$5,000	392,277	404,757	13,278,119	1,057,336	362,458	694,876	97,999	66,628	6,985
\$5,000 under \$10,000	467,127	484,482	21,993,259	3,510,815	1,194,133	2,316,682	1,312,357	343,381	159,540
\$10,000 under \$20,000	729,043	752,779	38,216,869	10,514,500	2,880,562	7,633,936	6,105,648	705,171	974,726
\$20,000 under \$50,000	376,105	392,150	46,307,560	10,509,310	4,301,966	6,207,344	7,657,214	372,902	1,630,779
\$50,000 under \$100,000	35,928	36,869	13,124,662	2,329,653	1,176,454	1,153,199	1,900,955	35,839	610,841
\$100,000 under \$500,000	7,080	7,885	5,046,582	1,092,005	486,151	605,854	919,756	7,038	418,709
\$500,000 under \$1,000,000	118	130	162,602	78,390	26,060	52,330	63,054	116	36,837
\$1,000,000 or more	40	47	94,426	68,776	9,886	58,890	55,806	40	36,022
Returns with no adjusted gross income	101,503	112,119	9,103,581	-808,381	-578,137	-230,244	-	176	994
Wholesale trade: Total									
Returns with and without adjusted gross income, total	332,330	336,268	33,339,345	5,832,588	2,880,872	2,971,826	3,951,783	252,894	877,408
Returns with adjusted gross income, total	323,269	327,160	31,533,948	5,964,512	2,934,557	3,029,955	3,951,783	252,625	977,042
\$1 under \$5,000	52,441	53,021	1,801,645	148,283	57,347	90,936	11,790	8,962	877
\$5,000 under \$10,000	59,789	60,470	2,904,967	452,767	205,748	247,019	149,684	39,544	17,142
\$10,000 under \$20,000	118,957	120,212	7,504,329	1,753,365	1,052,877	1,001,419	1,133,056	113,305	160,586
\$20,000 under \$50,000	77,482	78,288	11,387,064	2,298,154	1,181,794	1,116,360	1,693,905	76,266	370,976
\$50,000 under \$100,000	11,473	11,914	5,045,812	757,803	476,120	281,683	619,826	11,433	200,464
\$100,000 under \$500,000	3,055	3,180	2,748,828	487,186	287,431	199,755	418,914	3,043	193,407
\$500,000 under \$1,000,000	57	60	108,809	38,244	20,244	18,000	32,588	57	18,338
\$1,000,000 or more	15	15	32,494	28,710	5,385	23,325	23,667	15	15,252
Returns with no adjusted gross income	9,061	9,108	1,805,397	-131,914	-73,885	-58,029	-	69	366
Wholesale trade: Motor vehicles and automotive equipment									
Returns with and without adjusted gross income, total	18,373	18,688	2,122,414	303,909	172,292	131,617	202,288	12,279	47,669
Returns with adjusted gross income, total	17,709	18,022	1,979,952	309,675	176,407	133,268	202,288	12,279	47,669
\$1 under \$5,000	3,028	3,028	71,000	8,090	4,804	3,286	(*)	(*)	(*)
\$5,000 under \$10,000	3,441	3,441	176,364	27,798	13,287	14,511	9,567	2,360	1,320
\$10,000 under \$20,000	6,360	6,620	566,202	92,171	47,987	44,184	52,210	5,264	8,109
\$20,000 under \$50,000	4,195	4,195	811,971	127,781	73,712	54,069	94,466	3,966	21,162
\$50,000 under \$100,000	551	604	256,798	32,762	25,318	7,444	27,812	551	8,561
\$100,000 under \$500,000	133	133	96,336	20,015	10,435	9,580	17,295	133	8,046
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	664	666	142,462	-5,766	-4,115	-1,651	-	-	-
Wholesale trade: Lumber and construction materials									
Returns with and without adjusted gross income, total	7,591	7,689	741,390	151,310	66,812	64,498	106,319	5,556	30,248
Returns with adjusted gross income, total	7,340	7,434	703,970	152,743	68,167	84,576	106,319	5,551	30,183
\$1 under \$5,000	1,729	1,769	32,951	4,207	2,681	1,526	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,199	2,199	101,851	31,678	8,722	23,156	20,363	2,199	3,438
\$20,000 under \$50,000	1,840	1,840	282,664	59,648	32,379	27,269	43,661	1,833	9,735
\$50,000 under \$100,000	314	358	131,792	21,337	12,829	8,708	17,617	312	5,613
\$100,000 under \$500,000	144	154	96,536	25,179	8,876	16,303	21,223	144	10,802
\$500,000 under \$1,000,000	3	3	64	1,868	1	1,867	955	3	546
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	255	37,420	(*)	-1,355	(*)	-	(*)	(*)
Wholesale trade: Electrical goods									
Returns with and without adjusted gross income, total	7,556	7,556	521,647	131,103	61,768	69,335	90,823	5,630	21,726
Returns with adjusted gross income, total	7,276	7,276	510,881	135,352	64,397	70,955	90,823	5,630	21,726
\$1 under \$5,000	1,523	1,523	21,087	5,011	2,306	2,705	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,732	2,732	170,113	41,061	20,414	20,647	24,156	2,732	3,870
\$20,000 under \$50,000	1,765	1,765	166,934	49,885	22,710	26,975	36,726	1,655	7,489
\$50,000 under \$100,000	354	354	96,983	22,129	12,321	9,208	17,712	354	5,624
\$100,000 under \$500,000	74	74	42,398	10,424	5,901	4,523	9,380	74	4,127
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale trade: Hardware, plumbing, and heating equipment									
Returns with and without adjusted gross income, total	7,851	7,851	538,961	141,839	83,619	58,220	96,919	6,328	23,565
Returns with adjusted gross income, total	7,801	7,801	525,558	142,815	84,628	58,187	96,919	6,328	23,565
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,694	2,694	142,268	39,721	23,004	16,717	23,475	2,694	3,742
\$20,000 under \$50,000	1,634	1,634	226,745	54,076	38,754	15,322	40,090	1,633	8,353
\$50,000 under \$100,000	255	255	38,572	15,149	8,825	(*)	12,246	255	3,974
\$100,000 under \$500,000	108	108	40,200	15,635	6,829	6,806	13,663	98	5,362
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Wholesale trade: Farm machinery and equipment									
Returns with and without adjusted gross income, total	7,713	7,707	1,916,925	176,776	112,703	64,073	143,927	5,717	41,474
Returns with adjusted gross income, total	7,351	7,425	1,814,118	184,183	118,323	65,860	143,927	5,716	41,473
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,904	1,904	84,565	12,328	3,578	8,750	2,612	(*)	(*)
\$10,000 under \$20,000	1,365	1,386	260,702	21,226	12,060	9,166	15,068	1,351	2,396
\$20,000 under \$50,000	2,424	2,424	684,786	77,160	49,609	27,551	62,278	2,390	13,402
\$50,000 under \$100,000	517	561	422,391	35,288	28,819	6,469	31,129	517	9,591
\$100,000 under \$500,000	211	220	230,964	33,112	22,563	10,549	30,387	211	14,462
\$500,000 under \$1,000,000	4	4	5,484	2,399	987	1,412	2,217	4	1,383
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	362	362	102,807	-7,407	-5,620	-1,787	—	(*)	(*)
Wholesale trade: Other machinery, equipment, and supplies									
Returns with and without adjusted gross income, total	26,181	26,254	1,893,628	523,948	282,770	241,178	380,148	19,848	195,037
Returns with adjusted gross income, total	25,171	25,264	1,850,848	534,023	291,027	242,996	360,148	19,844	194,870
\$1 under \$5,000	4,099	4,099	150,934	11,857	7,977	3,880	(*)	(*)	(*)
\$5,000 under \$10,000	4,042	4,042	99,723	31,551	18,693	12,858	10,644	3,319	1,259
\$10,000 under \$20,000	8,955	8,994	353,509	135,971	58,771	77,200	81,598	8,196	12,395
\$20,000 under \$50,000	6,362	6,362	701,369	186,036	101,497	84,539	142,085	6,353	31,963
\$50,000 under \$100,000	1,229	1,279	307,262	80,251	58,325	21,926	68,552	1,219	21,907
\$100,000 under \$500,000	472	476	213,754	80,403	40,704	39,699	70,096	472	33,728
\$500,000 under \$1,000,000	12	12	24,297	7,954	5,060	2,894	6,827	12	3,591
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	990	990	42,780	-10,075	-8,257	-1,818	—	(*)	(*)
Wholesale trade: Other durable goods									
Returns with and without adjusted gross income, total	51,018	51,051	2,907,785	916,885	424,821	492,074	814,219	38,881	156,997
Returns with adjusted gross income, total	50,428	50,457	2,820,146	929,566	433,185	496,381	814,219	38,878	156,927
\$1 under \$5,000	9,549	9,549	135,898	22,786	7,484	15,302	1,891	(*)	(*)
\$5,000 under \$10,000	7,882	7,882	298,935	59,112	35,410	23,702	19,314	5,275	2,550
\$10,000 under \$20,000	18,612	18,612	612,380	278,144	101,575	177,569	159,894	17,907	26,383
\$20,000 under \$50,000	12,305	12,326	1,137,996	372,697	185,316	167,381	272,411	12,060	62,180
\$50,000 under \$100,000	1,721	1,721	414,467	115,644	70,716	44,928	90,651	1,721	30,120
\$100,000 under \$500,000	337	344	176,554	54,385	25,417	28,968	46,455	336	21,384
\$500,000 under \$1,000,000	13	14	19,109	9,799	4,207	5,592	8,599	13	4,823
\$1,000,000 or more	9	9	23,807	15,999	3,060	12,939	15,004	9	9,311
Returns with no adjusted gross income	590	594	87,639	-12,871	-8,564	-4,307	—	(*)	(*)
Wholesale trade: Drugs, chemicals, and allied products									
Returns with and without adjusted gross income, total	12,131	12,441	437,377	203,875	50,049	153,826	123,166	10,564	28,801
Returns with adjusted gross income, total	12,127	12,437	428,130	204,293	50,459	153,834	123,166	10,564	28,801
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	5,930	6,240	145,332	87,449	13,204	74,245	46,278	5,930	7,372
\$20,000 under \$50,000	2,329	2,329	90,312	61,925	8,854	53,071	45,816	2,329	10,095
\$50,000 under \$100,000	378	378	67,843	24,499	13,805	10,694	19,050	378	6,173
\$100,000 under \$500,000	35	35	43,769	10,158	5,284	4,874	8,678	35	4,833
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Apparel, piece goods, and notions									
Returns with and without adjusted gross income, total	15,743	15,743	881,808	295,593	185,928	110,565	194,964	13,772	46,193
Returns with adjusted gross income, total	15,695	15,695	881,573	298,589	187,070	111,519	194,964	13,772	46,193
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,978	2,978	78,927	22,480	7,265	15,215	5,196	(*)	(*)
\$10,000 under \$20,000	6,005	6,005	217,368	86,039	52,506	35,533	55,233	6,005	9,352
\$20,000 under \$50,000	4,570	4,570	336,959	133,943	90,571	43,372	96,294	4,570	21,529
\$50,000 under \$100,000	386	386	100,490	27,227	19,727	7,500	19,915	386	6,925
\$100,000 under \$500,000	139	139	95,675	19,470	13,200	6,270	15,482	139	8,814
\$500,000 under \$1,000,000	3	3	13,375	2,030	1,897	133	1,661	3	905
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Groceries and related products									
Returns with and without adjusted gross income, total	36,981	37,044	6,549,039	575,445	313,689	261,756	358,950	27,904	76,086
Returns with adjusted gross income, total	36,584	36,635	6,309,546	583,907	316,685	267,222	358,950	27,797	76,061
\$1 under \$5,000	3,995	3,995	262,079	11,298	5,254	6,044	(*)	(*)	(*)
\$5,000 under \$10,000	9,180	9,181	804,672	69,859	42,157	27,702	23,714	5,635	2,092
\$10,000 under \$20,000	15,748	15,753	2,199,981	225,553	119,889	105,664	123,148	14,539	18,101
\$20,000 under \$50,000	8,823	8,850	1,977,099	196,034	95,861	100,173	143,276	6,790	30,274
\$50,000 under \$100,000	615	624	653,163	41,800	29,364	12,438	36,087	610	12,410
\$100,000 under \$500,000	219	228	403,763	36,328	23,171	13,157	30,027	219	13,701
\$500,000 under \$1,000,000	4	4	8,789	3,035	989	2,046	2,413	4	1,483
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	397	409	239,493	-8,462	-2,996	-5,466	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Wholesale trade: Farm-product raw materials									
Returns with and without adjusted gross income, total	11,954	11,999	4,981,767	176,663	55,524	121,139	141,179	6,940	37,550
Returns with adjusted gross income, total	10,404	10,440	4,405,335	199,951	67,052	132,899	141,179	6,940	37,550
\$1 under \$5,000	2,554	2,557	432,883	5,621	-2,095	7,716	402	(*)	(*)
\$5,000 under \$10,000	1,940	1,942	335,658	13,835	1,451	12,384	4,940	990	397
\$10,000 under \$20,000	3,396	3,401	890,589	50,767	11,938	38,829	31,634	3,319	5,185
\$20,000 under \$50,000	1,018	1,039	1,629,205	56,905	28,259	27,746	43,746	1,583	8,128
\$50,000 under \$100,000	505	510	867,134	35,556	13,960	21,596	29,613	499	8,806
\$100,000 under \$500,000	188	188	338,715	32,006	13,370	18,636	26,778	188	12,177
\$500,000 under \$1,000,000	3	3	1,151	6,161	169	5,992	4,066	3	2,825
\$1,000,000 or more									
Returns with no adjusted gross income	1,550	1,559	576,432	-23,288	-11,528	-11,760	—	—	—
Wholesale trade: Alcoholic beverages									
Returns with and without adjusted gross income, total	3,067	3,116	838,027	85,856	49,540	35,516	66,263	2,374	21,816
Returns with adjusted gross income, total	2,952	3,001	796,313	86,688	50,278	36,410	66,263	2,374	21,816
\$1 under \$5,000							—	—	—
\$5,000 under \$10,000	1,632	1,632	211,284	13,470	7,691	5,779	(*)	(*)	(*)
\$10,000 under \$20,000							(*)	(*)	(*)
\$20,000 under \$50,000	882	882	136,831	28,051	10,415	17,636	20,860	878	4,813
\$50,000 under \$100,000	269	318	230,696	20,148	12,467	7,681	16,868	269	5,841
\$100,000 under \$500,000	168	168	211,025	24,298	19,119	5,179	21,581	168	9,854
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Other nondurable goods									
Returns with and without adjusted gross income, total	75,326	76,121	7,912,944	1,318,728	574,585	744,143	900,927	56,941	214,661
Returns with adjusted gross income, total	72,665	73,446	7,416,205	1,353,197	595,223	757,974	900,927	56,896	214,841
\$1 under \$5,000	12,335	12,335	365,633	36,739	5,305	31,434	3,260	2,238	228
\$5,000 under \$10,000	13,007	13,453	632,967	99,158	42,877	56,281	37,449	8,666	4,115
\$10,000 under \$20,000	25,350	25,362	1,544,287	380,769	116,024	264,745	213,469	24,352	33,987
\$20,000 under \$50,000	18,439	18,674	2,808,907	536,344	242,110	294,234	396,908	18,124	83,032
\$50,000 under \$100,000	2,859	2,920	1,319,551	185,585	107,546	78,039	152,082	2,842	47,996
\$100,000 under \$500,000	662	688	724,668	104,342	76,894	27,448	89,646	661	40,863
\$500,000 under \$1,000,000	11	12	18,430	6,571	3,612	2,959	5,319	11	2,750
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	2,661	2,675	496,739	-34,469	-20,639	-13,831	—	(*)	(*)
Wholesale trade: Wholesalers not allocable									
Returns with and without adjusted gross income, total	52,668	52,928	1,095,633	870,380	427,672	442,708	560,813	40,648	131,879
Returns with adjusted gross income, total	51,567	51,827	1,091,373	888,260	431,656	456,604	560,813	40,644	131,861
\$1 under \$5,000	8,660	8,660	26,784	26,919	16,591	10,328	2,070	1,726	164
\$5,000 under \$10,000	8,797	8,797	92,075	65,224	18,377	45,847	19,424	5,840	2,370
\$10,000 under \$20,000	19,855	19,895	338,955	283,886	113,715	170,171	158,150	18,823	26,450
\$20,000 under \$50,000	12,378	12,598	395,286	366,507	201,747	164,760	260,771	12,378	58,852
\$50,000 under \$100,000	1,646	1,646	138,680	107,675	61,698	45,977	86,591	1,646	28,683
\$100,000 under \$500,000	228	228	46,365	36,117	17,868	18,249	31,281	228	14,293
\$500,000 under \$1,000,000	3	3	3,228	1,932	660	1,272	1,726	3	1,049
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,101	1,101	4,260	-17,880	-3,984	-13,896	—	(*)	(*)
Retail trade: Total									
Returns with and without adjusted gross income, total	1,703,859	1,765,314	112,452,885	21,530,616	6,724,552	14,806,064	13,545,287	1,223,832	2,766,700
Returns with adjusted gross income, total	1,615,144	1,667,536	105,418,890	22,194,962	7,208,697	14,986,265	13,545,287	1,223,733	2,766,199
\$1 under \$5,000	323,552	331,632	11,236,814	861,662	294,556	567,106	79,344	53,514	7,481
\$5,000 under \$10,000	393,608	405,411	18,684,206	2,953,976	949,022	2,004,954	1,121,646	292,018	136,550
\$10,000 under \$20,000	587,047	604,492	31,179,759	8,420,898	2,100,914	6,319,984	4,900,624	569,194	778,978
\$20,000 under \$50,000	283,565	296,072	34,172,087	7,810,560	2,991,895	4,818,665	5,683,203	281,712	1,201,180
\$50,000 under \$100,000	23,449	25,496	7,833,437	1,505,557	674,629	830,928	1,230,895	23,400	394,929
\$100,000 under \$500,000	3,852	4,349	2,215,513	581,186	189,335	391,851	483,397	3,826	218,070
\$500,000 under \$1,000,000	55	63	52,667	36,455	5,628	30,827	27,356	53	16,805
\$1,000,000 or more	16	21	44,407	24,688	2,718	18,822	18,822	16	12,206
Returns with no adjusted gross income	88,715	97,778	7,034,005	-664,346	-484,145	-180,201	—	99	589
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Total									
Returns with and without adjusted gross income, total	55,953	56,400	4,861,220	802,397	372,855	429,542	566,537	40,663	129,594
Returns with adjusted gross income, total	51,734	52,181	4,412,904	848,379	395,051	453,328	566,537	40,879	129,509
\$1 under \$5,000	8,132	8,132	278,576	22,531	10,013	12,518	2,015	(*)	(*)
\$5,000 under \$10,000	13,098	13,147	630,636	96,315	20,998	75,317	35,952	9,382	4,100
\$10,000 under \$20,000	15,301	15,358	1,114,821	213,115	107,899	105,216	124,687	14,750	15,193
\$20,000 under \$50,000	13,506	13,765	1,750,284	378,040	192,947	185,093	287,847	13,502	62,439
\$50,000 under \$100,000	1,427	1,487	463,857	92,106	44,823	47,283	75,744	1,422	24,563
\$100,000 under \$500,000	266	288	159,561	43,551	17,477	26,074	38,789	266	17,999
\$500,000 under \$1,000,000	4	4	15,169	2,721	894	1,827	1,503	4	1,072
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,219	4,219	448,316	-45,982	-22,196	-23,786	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Building materials, hardware, garden supply, and mobile home dealers. Building materials and supply stores									
Returns with and without adjusted gross income, total	14,865	14,897	1,819,467	230,445	110,161	120,284	161,401	11,014	38,422
Returns with adjusted gross income: total	13,855	13,887	1,436,370	240,388	117,860	122,528	161,401	11,010	38,337
\$1 under \$5,000	2,455	2,455	81,560	6,418	1,845	4,573	(*)	(*)	(*)
\$5,000 under \$10,000	3,022	3,022	187,576	22,008	5,164	15,844	9,009	2,694	1,079
\$10,000 under \$20,000	4,296	4,296	364,846	61,772	30,054	31,718	34,139	3,913	4,936
\$20,000 under \$50,000	3,675	3,675	551,417	110,419	58,447	51,972	63,072	3,671	17,998
\$50,000 under \$100,000	293	303	139,301	19,252	10,109	9,143	16,204	289	5,214
\$100,000 under \$500,000	113	135	99,970	19,593	10,365	9,228	17,541	113	8,533
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,010	1,010	183,097	-9,943	-7,699	-2,244	(*)	(*)	(*)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Hardware stores									
Returns with and without adjusted gross income, total	22,159	22,448	1,904,399	349,619	214,224	135,395	251,782	17,628	54,783
Returns with adjusted gross income: total	21,053	21,342	1,835,968	365,506	220,208	145,298	251,782	17,628	54,783
\$1 under \$5,000	2,450	2,450	117,449	6,992	2,497	4,495	(*)	(*)	(*)
\$5,000 under \$10,000	3,857	3,857	150,855	28,037	12,422	15,615	11,195	2,932	1,395
\$10,000 under \$20,000	7,345	7,395	558,777	102,774	68,395	34,379	61,918	7,295	9,558
\$20,000 under \$50,000	6,776	6,975	815,499	182,322	111,719	70,603	139,917	6,776	30,111
\$50,000 under \$100,000	558	598	166,554	34,679	21,733	12,946	29,629	558	9,821
\$100,000 under \$500,000	67	67	26,834	10,702	3,442	7,260	9,077	67	3,898
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,106	1,106	68,431	-15,887	-5,984	-9,903	(*)	(*)	(*)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Retail nurseries and garden supply stores									
Returns with and without adjusted gross income, total	14,652	14,652	550,952	174,354	31,238	143,116	116,233	9,377	26,262
Returns with adjusted gross income: total	13,030	13,030	460,735	183,299	33,946	149,353	116,233	9,377	26,262
\$1 under \$5,000	2,258	2,258	11,734	5,244	663	4,581	(*)	(*)	(*)
\$5,000 under \$10,000	4,981	4,981	95,584	37,843	3,027	34,816	13,726	2,746	1,420
\$10,000 under \$20,000	2,886	2,886	134,894	39,599	3,828	35,771	25,022	2,771	4,179
\$20,000 under \$50,000	2,452	2,452	109,700	66,267	14,726	51,591	50,250	2,452	11,028
\$50,000 under \$100,000	404	404	68,153	25,361	9,286	16,075	18,951	404	5,957
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,622	1,622	(*)	-8,945	-2,708	-6,237	(*)	(*)	(*)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Mobile home dealers									
Returns with and without adjusted gross income, total	4,297	4,403	786,402	48,078	17,232	31,646	37,850	2,884	10,293
Returns with adjusted gross income: total	3,816	3,922	679,831	60,085	23,037	37,048	37,850	2,884	10,293
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,238	1,287	196,621	8,427	-615	9,042	(*)	(*)	(*)
\$10,000 under \$20,000	774	781	56,304	8,970	5,622	3,348	3,608	(*)	(*)
\$20,000 under \$50,000	613	663	273,668	19,431	8,505	10,926	14,878	613	3,362
\$50,000 under \$100,000	182	182	69,849	13,314	3,695	9,619	11,419	181	3,677
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	481	481	106,571	-11,207	-5,805	-5,402	(*)	(*)	(*)
Retail trade: General merchandise stores: Total									
Returns with and without adjusted gross income, total	32,694	32,964	2,686,621	370,079	171,050	199,029	235,152	20,511	49,775
Returns with adjusted gross income: total	31,216	31,484	2,612,453	382,429	178,530	203,899	235,152	20,511	49,775
\$1 under \$5,000	9,509	9,509	394,122	25,642	12,141	13,501	1,791	(*)	(*)
\$5,000 under \$10,000	8,257	8,257	584,939	60,785	31,065	29,718	21,931	5,972	2,416
\$10,000 under \$20,000	7,905	7,907	574,203	109,422	34,647	74,775	71,767	7,878	12,146
\$20,000 under \$50,000	5,112	5,348	673,071	147,621	82,610	65,011	108,620	5,112	22,719
\$50,000 under \$100,000	350	372	130,862	23,295	11,844	11,451	17,419	340	5,682
\$100,000 under \$500,000	61	87	46,464	11,187	5,211	5,976	9,511	80	3,991
\$500,000 under \$1,000,000	4	4	8,992	4,479	1,012	3,467	4,113	4	2,718
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,476	1,480	74,168	-12,350	-7,480	-4,870	(*)	(*)	(*)
Retail trade: General merchandise stores: Variety stores									
Returns with and without adjusted gross income, total	8,822	9,060	814,538	120,336	61,501	58,835	76,925	5,920	16,204
Returns with adjusted gross income: total	8,363	8,601	805,497	121,882	63,798	58,084	76,925	5,920	16,204
\$1 under \$5,000	2,154	2,154	64,810	5,806	2,451	3,355	(*)	(*)	(*)
\$5,000 under \$10,000	1,958	1,958	183,928	15,659	6,158	7,501	5,471	(*)	(*)
\$10,000 under \$20,000	1,924	1,926	145,488	26,523	7,500	19,023	17,964	1,923	3,229
\$20,000 under \$50,000	2,239	2,475	376,528	66,793	40,690	26,103	47,016	2,239	9,923
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade, General merchandise stores, Other general merchandise stores									
Returns with and without adjusted gross income, total	23,873	23,904	1,872,083	249,844	109,549	140,295	158,318	14,592	33,609
Returns with adjusted gross income, total	22,856	22,883	1,606,956	260,648	114,732	145,916	158,318	14,592	33,609
\$1 under \$5,000	7,355	7,355	329,312	19,836	9,690	10,146	(*)	(*)	(*)
\$5,000 under \$10,000	6,299	6,299	401,011	45,124	22,907	16,460	16,460	4,611	1,761
\$10,000 under \$20,000	5,981	5,981	428,715	82,899	27,147	55,752	53,803	5,955	6,919
\$20,000 under \$50,000	2,873	2,873	496,543	80,828	41,920	38,908	61,604	2,873	12,796
\$50,000 under \$100,000	285	307	105,675	19,081	8,045	11,036	13,693	275	4,382
\$100,000 under \$500,000	59	64	36,708	8,401	4,011	4,390	7,223	58	2,948
\$500,000 under \$1,000,000	4	4	8,992	4,479	1,012	3,467	4,113	4	2,718
\$1,000,000 or more									
Returns with no adjusted gross income	1,017	1,021	65,127	-10,804	-5,183	-5,621	—	—	—
Retail trade, Food stores, Total									
Returns with and without adjusted gross income, total	175,343	178,195	21,632,420	1,941,544	991,989	949,555	1,212,448	111,268	248,646
Returns with adjusted gross income, total	166,336	169,150	20,412,339	2,012,165	1,045,871	966,294	1,212,448	111,268	248,646
\$1 under \$5,000	47,810	48,419	2,720,622	123,002	45,879	77,123	8,819	7,051	753
\$5,000 under \$10,000	44,283	44,312	3,472,174	327,633	165,090	162,543	119,796	32,095	13,718
\$10,000 under \$20,000	46,633	47,876	5,422,575	650,056	321,574	328,482	380,269	45,037	57,568
\$20,000 under \$50,000	24,757	25,382	6,450,072	691,289	390,454	390,835	518,511	24,236	109,822
\$50,000 under \$100,000	2,466	2,709	1,861,294	157,684	98,637	131,633	246,422	2,462	42,192
\$100,000 under \$500,000	380	443	478,609	55,126	23,874	31,252	47,699	380	20,989
\$500,000 under \$1,000,000	7	7	6,993	7,375	363	7,012	5,721	7	3,604
\$1,000,000 or more									
Returns with no adjusted gross income	9,007	9,045	1,220,081	-70,621	-53,882	-16,739	—	—	—
Retail trade, Food stores, Grocery stores									
Returns with and without adjusted gross income, total	123,520	125,852	17,774,918	1,333,100	704,982	628,118	844,973	78,049	175,359
Returns with adjusted gross income, total	116,702	118,996	16,720,772	1,387,513	750,064	637,449	844,973	78,049	175,359
\$1 under \$5,000	34,117	34,547	2,096,435	87,380	31,115	56,265	8,078	4,813	522
\$5,000 under \$10,000	33,654	33,683	3,053,846	249,521	128,122	121,399	92,123	25,255	10,291
\$10,000 under \$20,000	30,645	31,614	4,163,511	426,302	211,963	214,339	256,213	29,759	38,212
\$20,000 under \$50,000	16,066	16,643	5,346,813	455,976	277,431	178,545	347,721	16,003	74,986
\$50,000 under \$100,000	1,954	2,180	1,642,887	124,305	63,915	40,390	104,187	1,953	33,099
\$100,000 under \$500,000	259	322	410,287	36,654	17,155	19,499	32,930	259	14,645
\$500,000 under \$1,000,000	7	7	6,993	7,375	363	7,012	5,721	7	3,604
\$1,000,000 or more									
Returns with no adjusted gross income	6,818	6,856	1,054,146	-54,413	-45,082	-9,331	—	—	—
Retail trade, Food stores, Meat and fish markets, including freezer provisioners									
Returns with and without adjusted gross income, total	11,244	11,277	1,345,685	141,339	70,523	70,816	90,370	7,751	19,503
Returns with adjusted gross income, total	10,496	10,529	1,282,946	145,303	73,869	71,434	90,370	7,751	19,503
\$1 under \$5,000	3,108	3,128	185,404	7,982	5,223	2,759	(*)	(*)	(*)
\$5,000 under \$10,000	1,334	1,334	120,252	10,249	8,181	(*)	3,234	(*)	(*)
\$10,000 under \$20,000	4,401	4,401	544,801	66,121	29,350	36,771	40,022	4,277	6,574
\$20,000 under \$50,000	1,403	1,403	273,548	40,661	19,147	21,514	30,884	1,393	7,001
\$50,000 under \$100,000	228	241	130,185	14,823	10,156	4,667	12,260	225	4,167
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade, Food stores, Fruit stores and vegetable markets									
Returns with and without adjusted gross income, total	8,659	8,768	546,371	69,983	34,832	35,151	37,196	4,751	6,911
Returns with adjusted gross income, total	8,348	8,457	502,666	71,389	35,736	35,653	37,196	4,751	6,911
\$1 under \$5,000	3,288	3,397	124,943	7,278	1,102	6,176	(*)	—	—
\$5,000 under \$10,000	2,027	2,027	99,553	15,075	13,173	1,902	7,586	1,718	1,061
\$10,000 under \$20,000	2,475	2,475	189,922	32,182	18,635	13,547	15,716	2,475	2,116
\$20,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade, Food stores, Candy, nut, and confectionery stores									
Returns with and without adjusted gross income, total	6,771	6,771	216,681	62,685	7,650	55,015	37,402	3,399	7,490
Returns with adjusted gross income, total	6,156	6,156	198,344	66,935	13,296	53,639	37,402	3,399	7,490
\$1 under \$5,000	2,364	2,364	77,039	5,858	4,944	914	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,170	2,170	79,411	28,648	7,500	21,148	(*)	(*)	(*)
\$20,000 under \$50,000	857	857	34,449	27,264	1,823	25,441	19,876	857	4,692
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Food stores: Retail bakeries									
Returns with and without adjusted gross income, total	14,565	14,565	1,017,863	192,539	129,566	82,973	115,568	10,441	22,007
Returns with adjusted gross income, total	14,322	14,322	988,808	193,798	130,047	63,751	115,568	10,441	22,007
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	4,237	4,237	138,654	30,427	12,703	17,724	9,703	(*)	(*)
\$10,000 under \$20,000	4,770	4,770	270,418	62,858	39,345	23,513	36,355	4,770	5,692
\$20,000 under \$50,000	3,085	3,085	474,124	85,712	63,782	21,930	61,064	2,975	12,248
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Food stores: Other food stores									
Returns with and without adjusted gross income, total	10,912	10,962	730,902	147,283	44,436	102,847	90,435	7,205	18,010
Returns with adjusted gross income, total	10,640	10,690	718,803	152,592	42,859	109,733	90,435	7,205	18,010
\$1 under \$5,000	2,821	2,871	178,983	9,068	-2,548	11,616	(*)	(*)	(*)
\$5,000 under \$10,000	2,266	2,266	52,424	17,196	9,482	13,314	6,265	(*)	(*)
\$10,000 under \$20,000	2,448	2,448	174,512	34,819	14,781	20,038	17,460	2,172	2,504
\$20,000 under \$50,000	2,942	2,942	253,092	76,323	25,072	51,251	55,332	2,604	10,699
\$50,000 under \$100,000	114	114	(*)	8,051	636	7,415	5,910	114	2,031
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Automotive dealers and service stations: Total									
Returns with and without adjusted gross income, total	247,344	252,864	37,498,034	3,062,862	1,655,803	1,407,059	1,950,254	170,099	395,662
Returns with adjusted gross income, total	231,600	236,437	35,383,636	3,204,073	1,775,250	1,428,823	1,950,254	170,084	395,573
\$1 under \$5,000	43,376	43,550	3,190,535	123,745	65,465	58,280	10,545	6,496	1,061
\$5,000 under \$10,000	61,948	63,617	6,471,775	466,123	240,463	225,560	169,468	42,226	19,575
\$10,000 under \$20,000	80,724	81,962	11,867,578	1,155,926	623,940	531,986	660,356	75,915	103,963
\$20,000 under \$50,000	41,660	43,067	11,224,884	1,149,298	706,303	442,995	856,603	41,570	179,568
\$50,000 under \$100,000	3,323	3,595	2,025,387	214,516	110,929	103,587	175,740	3,312	55,128
\$100,000 under \$500,000	556	633	592,706	83,683	27,407	56,276	70,108	552	31,330
\$500,000 under \$1,000,000	10	10	10,328	6,172	886	5,286	4,928	10	2,050
\$1,000,000 or more	3	3	443	4,710	-143	4,853	2,506	3	1,898
Returns with no adjusted gross income	15,744	16,427	2,114,398	-141,211	-119,447	-21,764	—	(*)	(*)
Retail trade: Automotive dealers and service stations: New and used car dealers									
Returns with and without adjusted gross income, total	11,831	11,650	4,104,335	154,975	94,160	100,795	150,784	8,662	38,120
Returns with adjusted gross income, total	10,792	10,811	3,867,266	213,008	106,392	106,616	150,784	8,662	38,120
\$1 under \$5,000	733	733	121,381	1,952	1,248	704	(*)	(*)	(*)
\$5,000 under \$10,000	2,697	2,697	383,021	20,344	7,670	12,674	6,995	1,409	711
\$10,000 under \$20,000	3,826	3,826	552,915	52,495	10,588	31,748	31,748	5,320	5,320
\$20,000 under \$50,000	2,884	2,889	1,647,564	61,289	51,388	29,901	64,237	2,874	14,080
\$50,000 under \$100,000	512	522	768,413	35,727	24,865	10,862	30,271	512	9,922
\$100,000 under \$500,000	138	142	285,911	19,923	9,948	9,975	16,368	138	7,394
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,039	1,039	237,069	-18,033	-12,212	-5,821	—	—	—
Retail trade: Automotive dealers and service stations: Used car dealers									
Returns with and without adjusted gross income, total	37,334	37,337	3,337,223	359,498	117,886	241,612	227,027	22,070	44,245
Returns with adjusted gross income, total	33,419	33,422	2,924,781	389,313	148,947	240,366	227,027	22,070	44,245
\$1 under \$5,000	8,476	8,476	432,576	25,087	15,456	9,631	2,945	(*)	(*)
\$5,000 under \$10,000	10,327	10,329	677,354	75,313	25,413	49,900	24,358	6,256	2,594
\$10,000 under \$20,000	9,159	9,159	879,973	128,455	49,407	79,048	78,337	8,670	12,813
\$20,000 under \$50,000	5,100	5,100	783,005	132,188	46,052	86,134	98,140	5,100	20,411
\$50,000 under \$100,000	329	330	132,617	22,271	10,854	11,417	18,508	329	5,709
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	3	3	159	2,670	-46	2,716	1,689	3	1,030
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,915	3,915	412,442	-29,815	-31,061	1,246	—	—	—
Retail trade: Automotive dealers and service stations: Auto and home supply stores									
Returns with and without adjusted gross income, total	24,264	24,312	2,495,482	371,463	190,229	181,234	248,478	18,044	54,910
Returns with adjusted gross income, total	22,713	22,757	2,337,228	382,496	200,688	181,808	248,478	18,044	54,910
\$1 under \$5,000	3,201	3,201	127,666	9,240	5,598	3,642	(*)	(*)	(*)
\$5,000 under \$10,000	3,509	3,509	246,808	28,195	12,124	16,071	9,138	2,332	1,189
\$10,000 under \$20,000	10,084	10,084	770,441	144,792	58,875	85,917	81,658	9,420	13,218
\$20,000 under \$50,000	5,408	5,424	984,904	157,085	102,693	54,392	119,713	5,408	25,485
\$50,000 under \$100,000	422	426	133,987	28,609	13,364	15,245	24,439	422	8,350
\$100,000 under \$500,000	88	112	73,409	13,234	8,038	5,196	12,084	88	5,825
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,551	1,555	158,254	-11,033	-10,459	-574	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—			Adjusted gross income (or deficit)				Total income tax	
	Returns	Businesses	Business receipts	Total	Net income (less deficit)	Other income or loss	Taxable income	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Automotive dealers and service stations; Gasoline service stations									
Returns with and without adjusted gross income, total	157,889	161,559	26,130,458	1,899,753	1,207,891	691,862	1,162,882	110,103	221,836
Returns with adjusted gross income, total	150,280	153,588	24,936,539	1,970,843	1,256,378	714,465	1,162,882	110,103	221,836
\$1 under \$5,000	27,840	27,960	2,339,791	76,826	43,616	35,212	6,799	4,162	854
\$5,000 under \$10,000	43,366	44,665	4,908,922	327,503	193,767	133,736	122,554	30,061	14,450
\$10,000 under \$20,000	51,831	52,717	9,248,875	743,061	488,396	254,655	421,126	48,721	65,413
\$20,000 under \$50,000	25,570	26,328	7,395,993	697,651	476,886	220,965	512,483	25,491	106,665
\$50,000 under \$100,000	1,455	1,681	842,081	69,422	45,661	43,561	72,939	1,454	22,400
\$100,000 under \$500,000	193	232	198,947	30,141	7,821	22,320	25,031	189	10,774
\$500,000 under \$1,000,000	5	5	1,930	4,037	31	4,006	1,950	5	1,480
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	7,609	7,971	1,193,919	-71,090	-48,467	-22,603	—	—	—
Retail trade: Automotive dealers and service stations; Other aircraft, marine, and automotive dealers									
Returns with and without adjusted gross income, total	17,796	17,806	1,430,536	255,641	45,617	210,024	179,357	12,316	40,451
Returns with adjusted gross income, total	15,853	15,859	1,317,622	275,751	62,845	212,906	179,357	12,301	40,362
\$1 under \$5,000	3,160	3,180	169,121	8,864	-453	9,317	(*)	(*)	(*)
\$5,000 under \$10,000	2,417	2,417	255,670	17,980	1,489	16,491	6,990	2,229	680
\$10,000 under \$20,000	6,176	6,176	315,374	91,286	16,674	74,612	49,729	5,730	7,500
\$20,000 under \$50,000	3,322	3,326	413,418	97,731	29,284	68,447	74,907	3,321	15,573
\$50,000 under \$100,000	634	636	148,289	40,262	15,985	24,277	31,194	624	9,217
\$100,000 under \$500,000	122	122	15,342	18,072	-211	15,283	14,532	122	6,436
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,943	1,947	112,714	-20,110	-17,228	-2,882	—	(*)	(*)
Retail trade: Apparel and accessory stores: Total									
Returns with and without adjusted gross income, total	60,455	61,806	3,870,729	871,657	366,657	505,200	612,365	42,266	149,547
Returns with adjusted gross income, total	55,536	56,775	3,609,085	927,088	395,897	531,191	612,365	42,266	149,547
\$1 under \$5,000	11,313	11,572	225,225	31,697	2,278	29,419	2,915	(*)	(*)
\$5,000 under \$10,000	11,743	11,777	356,454	88,440	28,151	60,269	34,229	8,866	4,430
\$10,000 under \$20,000	18,000	18,220	905,056	248,934	87,644	161,290	143,616	17,252	23,541
\$20,000 under \$50,000	11,831	12,374	1,544,416	358,659	192,209	166,650	264,061	11,830	60,643
\$50,000 under \$100,000	2,332	2,495	470,453	148,143	69,573	78,570	124,078	2,332	39,944
\$100,000 under \$500,000	318	336	107,479	49,065	16,043	33,022	41,746	318	19,489
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,917	5,031	261,644	-55,231	-29,240	-25,991	—	—	—
Retail trade: Apparel and accessory stores: Men's and boy's clothing and furnishings stores									
Returns with and without adjusted gross income, total	5,003	5,265	837,066	112,325	68,793	43,532	84,780	4,069	22,506
Returns with adjusted gross income, total	4,700	4,962	821,975	116,434	70,115	46,319	84,780	4,069	22,506
\$1 under \$5,000	2,306	2,306	161,151	25,122	10,980	14,142	13,704	1,675	2,055
\$5,000 under \$10,000	2,058	2,276	367,131	64,952	43,875	21,077	49,133	2,058	12,054
\$10,000 under \$20,000	298	342	74,455	19,916	12,129	7,787	16,895	298	5,963
\$20,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Apparel and accessory stores: Women's ready-to-wear stores									
Returns with and without adjusted gross income, total	14,630	14,640	1,200,899	245,420	101,722	143,698	186,761	10,458	47,246
Returns with adjusted gross income, total	13,373	13,383	1,110,226	263,762	112,471	151,291	186,761	10,458	47,246
\$1 under \$5,000	2,479	2,479	77,282	7,274	-5,729	13,003	(*)	(*)	(*)
\$5,000 under \$10,000	2,606	2,608	77,185	17,499	3,321	14,178	6,538	1,944	941
\$10,000 under \$20,000	3,289	3,289	272,255	45,862	22,998	22,864	26,856	3,289	4,819
\$20,000 under \$50,000	4,054	4,054	496,058	126,296	65,885	60,411	94,812	4,053	22,204
\$50,000 under \$100,000	829	829	158,745	50,480	21,304	29,176	42,304	829	13,068
\$100,000 under \$500,000	114	124	28,701	16,331	4,692	11,639	14,018	114	6,188
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,457	1,457	90,673	-18,342	-10,749	-7,593	—	—	—
Retail trade: Apparel and accessory stores: Women's accessory and specialty stores									
Returns with and without adjusted gross income, total	4,174	4,174	65,558	55,929	-144	56,073	33,589	2,704	7,238
Returns with adjusted gross income, total	4,081	4,081	60,646	59,759	2,601	57,158	33,589	2,704	7,238
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$10,000 under \$20,000	2,191	2,191	20,537	31,769	1,103	30,666	17,227	1,983	2,817
\$20,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Apparel and accessory stores: Family clothing stores									
Returns with and without adjusted gross income, total	11,193	11,404	624,119	166,393	55,468	110,925	113,060	8,581	26,711
Returns with adjusted gross income, total	10,677	10,888	597,452	170,769	57,474	113,295	113,060	8,581	28,711
\$1 under \$5,000	2,824	2,824	56,662	8,599	4,185	4,414	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,941	2,941	60,751	36,367	-3,683	40,050	19,838	2,893	3,209
\$20,000 under \$50,000	2,128	2,335	249,721	61,117	30,174	30,943	44,592	2,128	9,511
\$50,000 under \$100,000	529	529	117,036	36,013	17,644	18,369	29,899	529	9,911
\$100,000 under \$500,000	(*)	55	(*)	(*)	3,045	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Apparel and accessory stores: Shoe stores									
Returns with and without adjusted gross income, total	9,363	9,617	736,267	106,460	72,616	33,842	66,907	6,081	14,380
Returns with adjusted gross income, total	8,404	8,658	682,602	114,007	78,482	35,525	66,907	6,081	14,380
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,802	2,636	58,838	20,141	7,008	13,133	6,883	(*)	(*)
\$10,000 under \$20,000	2,881	2,891	281,455	39,862	32,800	7,162	20,905	2,393	3,327
\$20,000 under \$50,000	1,285	1,395	244,217	37,621	27,333	9,688	27,939	1,285	6,124
\$50,000 under \$100,000	164	164	58,120	12,242	9,567	2,675	10,696	164	4,184
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Apparel and accessory stores: Other apparel and accessory stores									
Returns with and without adjusted gross income, total	15,136	15,163	585,384	175,249	61,624	113,625	124,342	9,494	29,671
Returns with adjusted gross income, total	13,433	13,460	514,748	195,132	68,178	126,954	124,342	9,494	29,671
\$1 under \$5,000	2,983	2,983	44,671	8,035	4,020	4,015	(*)	(*)	(*)
\$5,000 under \$10,000	3,237	3,237	60,358	25,150	6,234	18,916	10,308	2,281	1,459
\$10,000 under \$20,000	4,946	4,946	156,084	68,536	22,457	46,079	40,779	4,946	6,859
\$20,000 under \$50,000	1,691	1,695	158,801	50,254	21,532	28,722	36,195	1,691	8,156
\$50,000 under \$100,000	517	536	80,756	33,259	12,095	21,164	27,857	517	8,836
\$100,000 under \$500,000	59	63	15,078	9,898	1,840	8,058	8,852	59	4,361
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,703	1,703	70,636	-19,883	-6,554	-13,329	(*)	(*)	(*)
Retail trade: Furniture and home furnishings stores: Total									
Returns with and without adjusted gross income, total	100,175	100,688	6,596,420	1,335,710	516,375	817,335	845,937	73,460	184,817
Returns with adjusted gross income, total	94,393	94,671	6,173,563	1,385,854	553,220	832,634	845,937	73,470	184,812
\$1 under \$5,000	18,784	18,818	685,287	49,144	21,488	27,656	4,673	3,168	457
\$5,000 under \$10,000	22,867	22,980	1,042,768	171,101	67,093	104,008	65,469	17,985	7,938
\$10,000 under \$20,000	31,529	31,539	1,611,365	444,535	142,850	301,685	242,943	31,115	37,041
\$20,000 under \$50,000	18,954	19,063	2,168,631	537,107	242,223	294,884	364,592	18,947	83,950
\$50,000 under \$100,000	1,940	1,941	525,159	128,762	62,501	66,261	102,136	1,936	33,017
\$100,000 under \$500,000	309	317	121,542	46,925	15,279	31,646	39,284	309	18,171
\$500,000 under \$1,000,000	10	13	18,811	8,280	1,786	6,494	6,840	10	4,238
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	5,782	6,017	422,857	-50,144	-34,845	-15,299	(*)	(*)	(*)
Retail trade: Furniture and home furnishings stores: Furniture stores									
Returns with and without adjusted gross income, total	27,697	26,030	2,242,619	406,528	162,266	224,262	271,007	19,290	66,744
Returns with adjusted gross income, total	25,095	25,222	2,027,831	427,887	210,216	217,671	271,007	19,290	66,744
\$1 under \$5,000	5,889	5,889	162,068	17,012	3,322	13,690	2,194	(*)	(*)
\$5,000 under \$10,000	3,768	3,768	245,813	26,594	9,291	17,303	9,226	2,336	896
\$10,000 under \$20,000	8,631	8,641	478,310	125,305	49,951	75,354	70,401	8,602	11,276
\$20,000 under \$50,000	5,768	5,877	839,902	170,441	108,295	62,146	118,434	5,768	26,956
\$50,000 under \$100,000	884	884	248,628	64,106	32,251	31,855	50,148	884	17,600
\$100,000 under \$500,000	151	159	52,748	21,863	7,093	14,770	18,350	151	8,453
\$500,000 under \$1,000,000	4	4	362	2,566	13	2,553	2,254	4	1,349
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	2,802	2,808	214,788	-21,359	-27,950	6,591	(*)	(*)	(*)
Retail trade: Furniture and home furnishings stores: Home furnishings, except appliances									
Returns with and without adjusted gross income, total	30,623	30,623	1,460,811	420,441	137,038	283,403	257,449	23,376	54,919
Returns with adjusted gross income, total	29,256	29,256	1,395,600	438,221	140,825	297,396	257,449	23,366	54,914
\$1 under \$5,000	5,462	5,462	206,324	15,122	3,672	11,450	1,646	(*)	(*)
\$5,000 under \$10,000	6,592	6,592	232,341	52,435	22,194	30,241	18,547	4,925	2,364
\$10,000 under \$20,000	10,744	10,744	383,073	147,669	35,952	111,717	76,005	10,699	11,257
\$20,000 under \$50,000	5,660	5,660	396,839	160,571	56,897	103,674	112,167	5,653	23,861
\$50,000 under \$100,000	696	696	166,700	43,581	20,500	23,081	34,060	692	10,032
\$100,000 under \$500,000	99	99	10,280	16,147	1,624	14,523	12,815	99	5,863
\$500,000 under \$1,000,000	3	3	43	2,696	-14	2,710	2,209	3	1,361
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,367	1,367	65,211	-17,780	-3,787	-13,993	(*)	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Furniture and home furnishings stores: Household appliance stores									
Returns with and without adjusted gross income, total	9,645	9,679	933,652	124,025	88,756	55,869	79,466	7,331	18,002
Returns with adjusted gross income, total	9,553	9,587	920,792	127,896	69,758	58,138	79,466	7,331	16,002
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	3,298	3,298	149,264	22,655	13,528	9,127	9,387	2,536	1,086
\$10,000 under \$20,000	2,914	2,914	312,261	43,810	22,320	21,490	22,581	2,880	3,400
\$20,000 under \$50,000	1,879	1,879	369,092	55,059	30,673	24,386	45,166	1,879	10,469
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Furniture and home furnishings stores: Radio, television, and music stores									
Returns with and without adjusted gross income, total	32,240	32,356	1,959,338	381,927	130,315	251,912	238,067	23,484	47,170
Returns with adjusted gross income, total	30,490	30,606	1,829,340	391,909	132,421	259,488	238,067	23,484	47,170
\$1 under \$5,000	6,005	6,005	265,289	13,791	12,124	1,667	(*)	(*)	(*)
\$5,000 under \$10,000	9,209	9,322	415,350	69,417	22,080	47,337	26,309	6,186	3,592
\$10,000 under \$20,000	9,240	9,240	437,721	127,751	34,627	93,124	73,954	8,934	11,108
\$20,000 under \$50,000	5,647	5,647	562,798	151,036	46,358	104,678	108,825	5,647	22,664
\$50,000 under \$100,000	333	333	66,036	19,010	9,329	9,681	16,105	333	4,680
\$100,000 under \$500,000	54	54	43,988	8,393	6,117	2,276	7,662	54	3,657
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,750	1,750	129,998	—9,982	—2,106	—7,876	—	—	—
Retail trade: Eating and drinking places: Total									
Returns with and without adjusted gross income, total	255,666	265,979	15,482,698	2,674,374	1,052,745	1,621,629	1,688,421	155,529	331,011
Returns with adjusted gross income, total	230,511	237,387	13,964,414	2,830,471	1,171,484	1,658,987	1,688,421	155,473	330,610
\$1 under \$5,000	57,432	58,876	1,783,531	146,405	52,461	93,944	12,624	8,533	1,019
\$5,000 under \$10,000	64,046	65,392	3,163,183	469,754	197,495	272,259	169,336	42,306	18,792
\$10,000 under \$20,000	75,380	77,226	4,349,522	1,072,372	363,457	668,915	633,567	71,592	96,313
\$20,000 under \$50,000	30,075	31,831	3,636,901	859,895	415,373	444,522	637,871	29,479	131,621
\$50,000 under \$100,000	3,004	3,353	714,497	192,285	61,740	110,545	160,752	2,994	49,441
\$100,000 under \$500,000	564	698	309,832	80,854	40,663	39,991	68,877	560	30,378
\$500,000 under \$1,000,000	7	7	5,198	5,077	237	4,840	2,674	6	1,580
\$1,000,000 or more	3	4	1,750	3,829	—142	3,971	2,780	3	1,466
Returns with no adjusted gross income	25,155	28,592	1,518,284	—156,097	—118,739	—37,358	—	(*)	(*)
Retail trade: Eating and drinking places: Eating places									
Returns with and without adjusted gross income, total	179,495	165,460	11,513,706	1,933,286	760,156	1,173,132	1,206,475	110,229	240,530
Returns with adjusted gross income, total	161,716	165,152	10,337,211	2,040,663	842,202	1,198,461	1,206,475	110,177	240,203
\$1 under \$5,000	37,970	38,449	1,216,274	99,385	31,868	67,517	7,382	5,687	638
\$5,000 under \$10,000	47,395	48,195	2,298,650	349,214	145,843	203,371	124,133	31,356	13,342
\$10,000 under \$20,000	51,581	52,172	3,129,154	734,762	254,928	479,834	422,781	48,904	62,919
\$20,000 under \$50,000	21,776	22,940	2,760,811	614,681	303,496	311,185	451,405	21,251	91,957
\$50,000 under \$100,000	2,447	2,745	632,718	158,873	69,671	89,202	131,953	2,437	40,743
\$100,000 under \$500,000	538	641	292,704	75,456	36,291	39,165	63,952	534	27,902
\$500,000 under \$1,000,000	6	6	5,150	4,463	247	2,089	1,236	5	1,236
\$1,000,000 or more	3	4	1,750	3,829	—142	3,971	2,780	3	1,466
Returns with no adjusted gross income	17,779	20,308	1,176,495	—107,375	—82,046	—25,329	—	(*)	(*)
Retail trade: Eating and drinking places: Drinking places									
Returns with and without adjusted gross income, total	77,715	60,519	3,968,992	752,458	292,589	459,867	489,301	45,877	92,219
Returns with adjusted gross income, total	70,001	72,235	3,627,203	804,087	329,282	474,805	489,301	45,873	92,144
\$1 under \$5,000	19,812	20,427	567,257	46,135	20,593	27,542	5,282	2,646	381
\$5,000 under \$10,000	16,910	17,197	864,533	122,204	51,652	70,552	45,209	10,950	5,450
\$10,000 under \$20,000	24,305	25,054	1,220,368	343,978	128,529	215,449	214,040	23,194	33,810
\$20,000 under \$50,000	8,329	8,691	876,090	246,243	111,877	134,366	187,184	6,238	39,706
\$50,000 under \$100,000	608	608	81,779	36,346	12,069	24,277	31,059	608	9,509
\$100,000 under \$500,000	36	57	17,128	8,567	4,572	1,995	9,342	36	2,544
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	7,714	8,264	341,789	—51,631	—36,693	—14,938	—	(*)	(*)
Retail trade: Miscellaneous retail stores: Total									
Returns with and without adjusted gross income, total	786,201	801,212	19,479,991	10,613,036	1,568,512	9,044,524	9,552,181	619,150	1,303,919
Returns with adjusted gross income, total	761,196	775,049	16,520,929	10,775,914	1,664,705	9,111,209	9,552,181	616,136	1,303,910
\$1 under \$5,000	126,690	129,080	1,923,776	336,088	82,545	253,543	36,392	24,063	3,697
\$5,000 under \$10,000	169,931	171,954	2,884,218	1,292,824	194,592	1,098,232	513,582	134,260	66,330
\$10,000 under \$20,000	313,026	319,738	5,235,474	4,538,926	390,791	4,148,135	2,646,563	306,939	428,773
\$20,000 under \$50,000	141,024	143,469	6,440,752	3,791,675	761,194	3,030,481	2,700,812	140,362	566,155
\$50,000 under \$100,000	9,038	9,269	1,608,576	574,867	188,946	385,919	462,050	9,023	149,529
\$100,000 under \$500,000	1,461	1,508	398,745	222,541	43,181	179,360	177,595	1,444	60,002
\$500,000 under \$1,000,000	23	27	11,289	14,696	2,592	11,505	3,682	22	7,040
\$1,000,000 or more	3	4	16,099	4,097	862	3,235	—	3	2,384
Returns with no adjusted gross income	25,005	26,163	959,052	—162,878	—96,193	—66,685	—	(*)	(*)

For totals at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Miscellaneous retail stores:									
Drug stores and proprietary stores									
Returns with and without adjusted gross income, total	18,705	19,048	2,907,762	403,775	298,123	105,652	280,662	15,029	67,783
Returns with adjusted gross income, total	18,260	18,473	2,803,734	405,905	300,878	105,027	280,662	15,029	57,783
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,863	2,973	171,744	21,863	6,804	15,059	4,065	(*)	(*)
\$10,000 under \$20,000	5,479	5,479	541,725	82,857	60,486	22,371	47,227	5,141	7,461
\$20,000 under \$50,000	7,180	7,235	1,436,442	217,045	171,566	45,479	162,780	7,180	37,028
\$50,000 under \$100,000	1,200	1,248	435,234	71,187	54,991	16,196	59,646	1,200	19,600
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	575	104,028	(*)	-2,755	(*)	—	—	—
Retail trade: Miscellaneous retail stores:									
Liquor stores									
Returns with and without adjusted gross income, total	24,328	24,630	3,364,718	355,536	162,478	173,058	240,693	18,240	52,308
Returns with adjusted gross income, total	22,927	23,222	3,197,031	367,423	189,660	177,763	240,693	18,240	52,308
\$1 under \$5,000	6,066	6,076	297,203	16,775	7,781	8,994	3,141	(*)	(*)
\$5,000 under \$10,000	2,943	2,964	298,919	24,404	14,693	9,711	9,389	2,402	1,244
\$10,000 under \$20,000	7,136	7,335	859,625	101,739	44,633	57,106	58,966	7,132	8,661
\$20,000 under \$50,000	5,998	6,024	1,365,679	168,151	96,111	72,040	121,955	5,990	25,303
\$50,000 under \$100,000	665	687	274,767	39,535	21,473	18,062	33,011	665	10,399
\$100,000 under \$500,000	118	135	100,206	16,091	4,877	11,214	13,587	118	6,038
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,401	1,408	167,687	-11,887	-7,182	-4,705	—	—	—
Retail trade: Miscellaneous retail stores:									
Used merchandise stores									
Returns with and without adjusted gross income, total	66,302	87,481	1,183,240	672,636	65,253	807,383	560,614	48,406	122,596
Returns with adjusted gross income, total	62,740	63,091	1,087,610	693,862	83,162	810,700	560,614	46,406	122,596
\$1 under \$5,000	13,965	13,965	153,873	31,762	4,268	27,494	1,978	1,510	225
\$5,000 under \$10,000	15,147	15,374	250,341	110,411	15,767	94,644	40,940	11,969	5,031
\$10,000 under \$20,000	18,993	18,993	319,321	272,460	21,506	250,954	163,498	18,522	26,265
\$20,000 under \$50,000	13,374	13,494	297,051	375,536	34,965	340,571	272,230	13,145	59,528
\$50,000 under \$100,000	1,079	1,079	52,753	70,370	4,243	66,127	55,219	1,079	18,627
\$100,000 under \$500,000	179	179	12,271	31,225	2,964	29,161	24,947	178	11,785
\$500,000 under \$1,000,000	3	7	1,900	2,098	349	1,748	1,802	3	1,135
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,162	4,390	95,630	-21,226	-17,909	-3,317	—	—	—
Retail trade: Miscellaneous retail stores:									
Sporting goods and bicycle shops									
Returns with and without adjusted gross income, total	31,305	31,305	1,290,366	421,044	66,133	332,911	270,522	22,968	58,296
Returns with adjusted gross income, total	29,470	29,470	1,206,564	430,568	96,905	333,663	270,522	22,968	58,296
\$1 under \$5,000	4,457	4,457	133,461	12,116	7,115	5,001	(*)	(*)	(*)
\$5,000 under \$10,000	8,559	8,559	324,667	64,106	10,084	54,022	23,021	6,051	2,865
\$10,000 under \$20,000	10,603	10,603	349,476	157,181	24,966	132,215	93,738	10,253	15,429
\$20,000 under \$50,000	5,268	5,268	274,232	151,667	34,736	116,931	113,523	5,268	25,159
\$50,000 under \$100,000	497	497	80,623	32,302	14,520	17,782	27,582	497	9,409
\$100,000 under \$500,000	86	86	44,105	13,196	5,484	7,712	11,549	86	5,326
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,835	1,835	83,802	-9,524	-8,772	-752	—	—	—
Retail trade: Miscellaneous retail stores: Book stores									
Returns with and without adjusted gross income, total	7,560	7,560	220,339	123,791	14,966	108,825	82,289	5,779	19,244
Returns with adjusted gross income, total	7,556	7,556	220,218	125,014	14,898	110,116	82,289	5,779	19,244
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,008	2,008	36,324	14,717	111	14,606	4,100	(*)	(*)
\$10,000 under \$20,000	1,571	1,571	71,696	22,851	4,728	18,123	14,544	1,564	2,348
\$20,000 under \$50,000	2,209	2,209	71,722	66,404	7,863	58,541	51,946	2,209	11,721
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	61	61	2,376	8,282	81	8,201	(*)	(*)	(*)
\$500,000 under \$1,000,000	3	3	350	1,607	23	1,584	742	2	426
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores:									
Jewelry stores									
Returns with and without adjusted gross income, total	20,238	20,244	920,190	319,646	127,569	192,077	220,460	16,634	51,316
Returns with adjusted gross income, total	18,419	18,425	857,655	328,929	136,204	192,725	220,460	16,634	51,316
\$1 under \$5,000	2,170	2,170	36,745	5,352	-3,393	8,745	(*)	(*)	(*)
\$5,000 under \$10,000	2,480	2,480	71,785	18,932	9,682	9,250	9,134	2,381	1,345
\$10,000 under \$20,000	8,515	8,515	264,096	121,343	40,267	81,076	73,652	6,252	12,308
\$20,000 under \$50,000	4,762	4,768	355,084	136,516	65,561	70,955	67,699	4,761	21,546
\$50,000 under \$100,000	370	370	99,639	25,281	16,897	8,284	21,233	370	7,290
\$100,000 under \$500,000	120	120	30,046	20,130	7,127	13,003	16,351	120	7,945
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,819	1,819	62,535	-9,283	-8,635	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Adjusted gross income (or deficit)				Taxable income	Total income tax	
	Returns	Businesses	Business receipts	Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Miscellaneous retail stores									
Hobby, toy, and game shops									
Returns with and without adjusted gross income, total	14,837	15,105	127,272	226,209	5,207	221,002	151,127	13,155	30,612
Returns with adjusted gross income, total	14,556	14,624	125,600	227,068	6,113	220,955	151,127	13,155	30,612
\$1 under \$5,000	(*)	1,856	6,759	(*)	515	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,477	2,477	9,012	18,971	-1,064	20,035	10,095	2,477	1,322
\$10,000 under \$20,000	7,152	7,192	42,800	106,512	-2,771	109,283	67,747	7,152	11,362
\$20,000 under \$50,000	2,986	2,986	41,692	74,014	6,227	67,787	53,730	2,986	11,161
\$50,000 under \$100,000	313	313	23,337	24,490	3,206	21,284	19,308	313	6,746
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores									
Gift, novelty, and souvenir shops									
Returns with and without adjusted gross income, total	36,397	36,739	937,357	490,877	37,471	453,406	309,242	26,783	65,054
Returns with adjusted gross income, total	34,743	35,085	884,834	506,290	50,790	455,500	309,242	26,783	65,054
\$1 under \$5,000	8,303	8,308	176,122	20,637	849	19,788	2,735	(*)	(*)
\$5,000 under \$10,000	7,008	7,008	155,326	54,127	12,879	41,248	20,467	6,021	2,474
\$10,000 under \$20,000	12,521	12,521	225,717	188,436	2,297	186,139	109,906	11,991	16,885
\$20,000 under \$50,000	6,094	6,328	218,373	168,924	26,453	142,471	119,732	6,068	24,374
\$50,000 under \$100,000	639	732	81,535	43,922	5,102	38,820	33,302	639	9,885
\$100,000 under \$500,000	174	184	27,748	26,742	3,215	23,527	20,107	164	9,145
\$500,000 under \$1,000,000	4	4	13	3,502	-5	3,507	2,993	4	2,039
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,654	1,654	52,523	-15,413	-13,319	-2,094	—	—	—
Retail trade: Miscellaneous retail stores									
Sewing, needlework, and piece goods stores									
Returns with and without adjusted gross income, total	13,325	13,572	408,195	177,062	15,572	161,510	106,967	10,678	22,511
Returns with adjusted gross income, total	12,329	12,536	374,038	183,530	22,273	161,257	106,967	10,678	22,511
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	3,856	3,856	53,862	30,281	5,059	25,222	13,032	3,599	1,642
\$10,000 under \$20,000	4,609	4,808	187,772	61,232	12,092	49,140	34,030	4,575	5,461
\$20,000 under \$50,000	2,373	2,381	96,569	59,149	2,630	56,519	37,454	2,373	7,058
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	83	83	16,351	12,845	2,633	10,212	9,526	83	4,462
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores									
Mail order houses									
Returns with and without adjusted gross income, total	13,982	14,412	162,612	209,937	17,118	192,819	134,581	11,375	29,148
Returns with adjusted gross income, total	13,537	13,967	148,691	217,530	22,163	195,367	134,581	11,375	29,148
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	2,756	2,756	12,314	20,951	-1,298	22,249	8,739	(*)	(*)
\$10,000 under \$20,000	6,352	6,662	39,724	93,634	3,310	90,324	51,915	6,352	8,893
\$20,000 under \$50,000	2,847	2,957	52,558	84,147	17,905	66,242	60,575	2,847	13,544
\$50,000 under \$100,000	181	191	27,608	16,433	4,924	11,509	13,352	181	5,378
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores									
Merchandising machine operators									
Returns with and without adjusted gross income, total	18,101	16,364	401,609	297,223	13,617	283,606	186,808	14,622	35,203
Returns with adjusted gross income, total	18,094	18,357	401,606	297,344	13,624	283,720	186,808	14,622	35,203
\$1 under \$5,000	1,999	2,258	48,369	6,018	-4,447	10,465	(*)	(*)	(*)
\$5,000 under \$10,000	4,061	4,061	118,344	28,460	10,070	18,390	10,020	2,510	1,008
\$10,000 under \$20,000	6,786	6,786	103,221	103,474	-250	103,724	60,689	6,637	9,268
\$20,000 under \$50,000	4,976	4,976	96,873	138,624	5,079	133,545	98,512	4,976	19,124
\$50,000 under \$100,000	229	233	22,952	14,423	1,614	12,609	11,791	229	3,516
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores									
Direct selling organizations									
Returns with and without adjusted gross income, total	399,794	406,469	2,255,985	5,089,822	223,976	4,865,846	2,951,065	327,967	522,560
Returns with adjusted gross income, total	395,612	402,277	2,205,960	5,107,473	226,781	4,880,692	2,951,065	327,963	522,561
\$1 under \$5,000	59,604	60,596	386,314	163,007	45,073	117,934	19,756	12,418	2,085
\$5,000 under \$10,000	91,834	93,271	498,425	704,134	47,097	657,037	289,305	73,805	38,438
\$10,000 under \$20,000	184,216	187,343	911,026	2,664,803	65,952	2,598,851	1,551,789	181,933	254,421
\$20,000 under \$50,000	58,435	59,544	378,207	1,471,740	63,643	1,408,097	1,006,486	58,284	200,116
\$50,000 under \$100,000	1,398	1,398	6,984	83,043	2,319	69,028	14,701	1,398	21,548
\$100,000 under \$500,000	125	125	25,004	18,427	2,697	15,730	—	125	5,953
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,182	4,192	50,025	-17,651	-2,805	-14,846	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Miscellaneous retail stores									
Fuel and ice dealers									
Returns with and without adjusted gross income, total	10,219	10,222	1,073,490	131,284	67,140	64,144	99,138	4,955	20,173
Returns with adjusted gross income total	9,407	9,411	1,003,304	136,103	67,326	68,777	88,138	4,955	20,173
\$1 under \$5,000	2,824	2,824	39,524	7,410	1,422	5,986	(*)	—	—
\$5,000 under \$10,000	1,916	1,916	209,385	16,863	9,606	7,257	5,463	(*)	(*)
\$10,000 under \$20,000	2,719	2,719	213,682	14,056	21,954	22,814	22,814	2,129	2,651
\$20,000 under \$50,000	1,565	1,565	326,424	45,790	26,799	18,991	35,165	1,521	7,844
\$50,000 under \$100,000	344	344	146,080	22,217	11,750	10,467	18,720	343	6,039
\$100,000 under \$500,000	(*)	38	42,495	(*)	1,879	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	4	5	21,514	3,241	1,814	1,427	2,795	4	1,762
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	811	811	70,186	-4,819	-186	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Florists									
Returns with and without adjusted gross income, total	28,130	28,170	1,192,971	325,781	66,321	237,460	203,475	18,058	43,206
Returns with adjusted gross income total	25,775	25,815	1,111,599	333,284	98,866	234,418	203,475	18,058	43,206
\$1 under \$5,000	6,532	6,532	178,036	15,118	3,287	12,831	(*)	(*)	(*)
\$5,000 under \$10,000	6,258	6,258	203,178	42,831	8,862	33,969	13,779	4,104	1,567
\$10,000 under \$20,000	8,235	8,235	327,164	119,476	30,188	89,288	69,746	6,235	11,377
\$20,000 under \$50,000	4,324	4,364	351,837	123,608	75,996	47,612	93,684	4,125	20,985
\$50,000 under \$100,000	365	365	48,046	21,473	8,385	13,088	17,190	365	5,395
\$100,000 under \$500,000	60	60	3,335	8,633	584	7,262	7,262	60	3,396
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,355	2,355	81,372	-7,503	-10,545	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Other miscellaneous retail stores									
Returns with and without adjusted gross income, total	75,273	76,086	2,260,004	1,038,194	232,637	605,557	675,532	57,320	142,458
Returns with adjusted gross income total	71,441	71,744	2,132,072	1,085,073	242,939	842,134	675,532	57,310	142,456
\$1 under \$5,000	12,564	12,598	179,090	33,818	14,682	19,136	3,200	1,932	356
\$5,000 under \$10,000	14,385	14,385	364,596	109,911	38,778	71,133	46,142	11,973	5,717
\$10,000 under \$20,000	26,744	27,013	597,832	380,465	50,696	329,769	208,342	25,676	32,587
\$20,000 under \$50,000	16,410	16,410	770,679	452,227	108,205	344,022	331,920	16,406	71,970
\$50,000 under \$100,000	1,194	1,104	180,437	70,500	46,266	55,546	55,546	1,090	16,126
\$100,000 under \$500,000	228	228	34,724	34,052	5,073	28,979	27,115	227	11,765
\$500,000 under \$1,000,000	6	6	4,714	4,100	1,271	2,829	3,266	6	1,935
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,832	4,342	127,932	-46,879	-10,302	-36,577	—	(*)	(*)
Retail trade: Retail trade not allocable									
Returns with and without adjusted gross income, total	15,206	15,206	344,772	163,630	26,566	157,064	107,227	10,172	23,327
Returns with adjusted gross income, total	14,402	14,402	329,567	165,396	26,689	156,707	107,227	10,172	23,327
\$1 under \$5,000	3,676	3,676	35,140	12,813	2,288	10,527	(*)	(*)	(*)
\$5,000 under \$10,000	3,975	3,975	78,059	4,075	23,198	8,208	8,208	2,737	824
\$10,000 under \$20,000	4,664	4,664	99,165	73,252	8,112	65,140	44,399	4,664	7,604
\$20,000 under \$50,000	1,773	1,773	63,076	46,475	6,582	37,893	32,380	1,773	6,519
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale and retail trade not allocable									
Returns with and without adjusted gross income, total	91,177	91,636	2,535,420	1,231,919	274,309	957,609	774,124	58,272	171,494
Returns with adjusted gross income, total	85,944	86,103	2,271,241	1,259,518	294,416	965,102	774,124	66,263	171,446
\$1 under \$5,000	19,877	20,104	239,660	58,798	10,555	48,243	7,150	4,379	635
\$5,000 under \$10,000	16,601	16,601	404,086	139,451	39,363	100,088	52,350	15,030	7,065
\$10,000 under \$20,000	26,075	26,075	532,781	417,988	79,160	338,828	248,032	27,640	41,989
\$20,000 under \$50,000	17,571	17,790	748,409	474,556	128,277	346,279	331,696	17,402	68,732
\$50,000 under \$100,000	1,459	1,459	245,413	96,717	25,705	71,012	75,005	1,455	23,189
\$100,000 under \$500,000	344	356	62,241	50,314	9,985	40,929	40,887	340	17,743
\$500,000 under \$1,000,000	7	7	1,126	4,658	188	4,470	4,065	7	2,319
\$1,000,000 or more	10	11	17,525	17,036	1,783	15,253	14,935	10	9,776
Returns with no adjusted gross income	5,233	5,233	264,179	-27,600	20,107	-7,493	—	(*)	(*)
Finance, Insurance, and Real Estate									
Returns with and without adjusted gross income, total	722,766	743,906	12,137,847	13,058,817	3,781,853	9,294,964	8,782,988	580,625	2,115,856
Returns with adjusted gross income, total	701,024	721,027	11,009,069	13,811,901	3,963,886	9,848,015	8,782,988	580,299	2,112,747
\$1 under \$5,000	79,616	82,871	558,068	227,067	65,353	161,714	18,723	14,425	2,150
\$5,000 under \$10,000	127,742	129,662	1,050,827	963,876	300,276	663,596	339,873	89,094	45,499
\$10,000 under \$20,000	248,599	255,845	2,634,593	3,674,413	952,792	2,721,621	2,051,417	234,712	331,737
\$20,000 under \$50,000	213,554	219,537	4,652,854	6,202,357	2,024,600	4,177,757	4,346,410	211,033	947,076
\$50,000 under \$100,000	25,508	26,614	1,234,025	1,652,258	464,025	1,188,233	1,229,567	25,130	401,595
\$100,000 under \$500,000	5,837	6,300	632,837	915,514	143,920	771,594	677,619	5,747	308,113
\$500,000 under \$1,000,000	128	148	36,052	84,433	76,576	57,932	57,932	119	34,158
\$1,000,000 or more	40	50	8,813	91,983	5,061	86,922	61,447	39	42,419
Returns with no adjusted gross income	21,762	22,879	1,128,778	-755,084	-202,033	-553,051	—	326	3,109

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate—Continued									
Finance: Total									
Returns with and without adjusted gross income, total	24,866	24,992	783,704	607,333	158,693	448,340	459,038	19,275	153,087
Returns with adjusted gross income, total	23,073	23,103	655,967	713,483	206,564	506,919	459,038	19,236	152,242
\$1 under \$5,000	1,866	1,866	13,419	4,408	2,390	2,018	—	—	—
\$5,000 under \$10,000	2,846	2,846	30,911	20,870	9,986	10,884	6,285	1,897	807
\$10,000 under \$20,000	8,236	8,236	122,353	120,135	45,565	74,570	61,216	7,688	9,625
\$20,000 under \$50,000	7,218	7,327	320,327	225,726	86,115	138,611	153,356	6,777	35,146
\$50,000 under \$100,000	2,056	2,056	71,997	137,989	31,398	106,591	101,847	2,031	34,273
\$100,000 under \$500,000	803	811	86,288	133,286	25,203	108,083	92,917	799	42,715
\$500,000 under \$1,000,000	38	39	4,966	25,029	1,470	23,559	16,151	35	9,792
\$1,000,000 or more	10	10	(*)	46,040	4,437	41,603	27,266	(*)	(*)
Returns with no adjusted gross income	1,793	1,799	127,737	-106,450	-47,871	-58,579	—	39	625
Finance: Credit agencies other than banks									
Returns with and without adjusted gross income, total	3,985	3,996	126,450	96,755	20,841	75,914	80,744	2,436	32,982
Returns with adjusted gross income, total	3,412	3,421	119,118	131,316	31,916	99,400	80,744	2,432	32,792
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
\$10,000 under \$20,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
\$20,000 under \$50,000	919	919	68,872	28,563	12,171	16,392	19,228	919	4,115
\$50,000 under \$100,000	331	333	13,717	20,488	2,961	17,527	16,009	321	5,063
\$100,000 under \$500,000	179	186	8,100	29,831	4,603	25,228	20,739	179	9,785
\$500,000 under \$1,000,000	8	8	3,204	31,714	1,973	29,741	16,891	8	12,613
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	573	575	9,332	-34,561	-11,075	-23,486	—	(*)	(*)
Finance: Security, commodity brokers, and services: total									
Returns with and without adjusted gross income, total	19,285	19,388	547,730	465,295	125,370	339,925	350,668	15,506	110,084
Returns with adjusted gross income, total	18,335	18,446	457,173	536,179	160,118	376,061	350,668	15,480	109,537
\$1 under \$5,000	1,639	1,639	12,983	4,212	2,193	2,019	—	—	—
\$5,000 under \$10,000	2,134	2,134	28,152	16,329	9,427	6,902	(*)	(*)	(*)
\$10,000 under \$20,000	6,321	6,321	75,809	81,014	29,088	61,926	49,177	6,032	7,713
\$20,000 under \$50,000	6,066	6,175	202,450	190,686	68,208	122,478	129,647	5,625	30,008
\$50,000 under \$100,000	1,593	1,593	57,957	107,049	28,166	78,883	77,520	1,578	26,085
\$100,000 under \$500,000	546	547	72,627	90,691	18,675	72,016	63,811	543	29,094
\$500,000 under \$1,000,000	29	30	3,392	19,296	1,613	17,683	12,347	27	7,412
\$1,000,000 or more	7	7	3,803	16,702	2,547	14,155	12,462	6	8,502
Returns with no adjusted gross income	950	952	90,557	-70,884	-34,748	-36,136	—	26	547
Finance: Security, commodity brokers, and services: Security brokers and dealers except underwriting syndicates									
Returns with and without adjusted gross income, total	10,477	10,568	252,816	194,994	68,659	126,335	141,257	8,441	37,718
Returns with adjusted gross income, total	10,127	10,237	208,272	226,288	85,371	140,917	141,257	8,426	37,532
\$1 under \$5,000	2,669	2,669	28,163	16,617	10,949	5,668	(*)	(*)	(*)
\$5,000 under \$10,000	3,499	3,499	38,766	46,752	12,259	34,493	26,592	3,470	4,040
\$10,000 under \$20,000	3,343	3,452	86,986	88,989	42,690	56,299	64,912	2,947	13,524
\$50,000 under \$100,000	450	450	24,507	30,777	11,809	18,968	21,366	449	7,158
\$100,000 under \$500,000	156	156	28,653	26,071	6,722	19,349	15,349	155	9,164
\$500,000 under \$1,000,000	10	11	(*)	7,082	942	6,140	5,183	10	3,063
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	350	351	44,544	-31,294	-16,712	-14,582	—	(*)	(*)
Finance: Security, commodity brokers, and services: Commodity contracts brokers, exchanges and services									
Returns with and without adjusted gross income, total	8,808	8,810	294,914	270,301	56,711	213,590	209,411	7,065	72,366
Returns with adjusted gross income, total	8,206	8,209	248,901	309,891	74,747	235,144	209,411	7,054	72,005
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
\$10,000 under \$20,000	2,822	2,822	37,043	44,262	16,829	27,433	22,585	2,562	3,664
\$20,000 under \$50,000	2,723	2,723	115,462	91,697	25,518	66,179	65,635	2,678	16,484
\$50,000 under \$100,000	1,143	1,143	33,450	76,272	16,357	59,915	56,154	1,129	18,927
\$100,000 under \$500,000	390	391	43,974	64,820	11,954	52,866	44,482	388	19,930
\$500,000 under \$1,000,000	19	19	2,197	12,214	671	11,343	7,164	17	4,349
\$1,000,000 or more	7	7	3,803	16,702	2,547	14,155	12,462	6	8,502
Returns with no adjusted gross income	600	601	46,013	-39,590	-18,036	-21,554	—	(*)	(*)
Insurance agents, brokers, and service									
Returns with and without adjusted gross income, total	216,569	218,125	4,364,466	4,052,181	1,814,421	2,237,760	2,590,366	178,760	604,120
Returns with adjusted gross income, total	214,810	216,366	4,261,162	4,106,214	1,831,337	2,274,877	2,590,366	178,766	604,071
\$1 under \$5,000	22,724	23,405	204,161	65,079	28,180	36,899	6,992	5,192	762
\$5,000 under \$10,000	43,823	44,051	325,802	328,337	123,630	204,707	104,085	29,046	13,269
\$10,000 under \$20,000	73,228	73,521	1,062,671	1,081,163	432,654	648,509	596,028	70,055	96,528
\$20,000 under \$50,000	66,384	66,624	1,929,293	1,958,630	946,152	1,012,478	1,369,845	65,884	303,190
\$50,000 under \$100,000	7,333	7,388	527,507	460,490	222,826	237,664	348,291	7,289	114,202
\$100,000 under \$500,000	1,293	1,350	162,279	191,822	70,329	148,829	148,829	1,276	66,438
\$500,000 under \$1,000,000	18	19	8,244	11,381	4,750	6,631	8,502	17	4,567
\$1,000,000 or more	7	8	1,215	9,312	816	8,496	7,794	7	5,094
Returns with no adjusted gross income	1,759	1,759	103,324	-54,033	-16,916	-37,117	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate—Continued									
Real estate: Total									
Returns with and without adjusted gross income, total	486,488	500,789	5,009,857	8,525,123	1,788,739	6,736,384	5,809,965	386,405	1,395,753
Returns with adjusted gross income, total	468,226	481,468	6,091,940	9,131,515	1,925,985	7,205,530	5,809,965	386,126	1,383,400
\$1 under \$5,000	56,018	57,600	340,488	159,964	34,783	125,181	11,731	9,233	1,358
\$5,000 under \$10,000	81,574	82,765	594,114	452,149	166,662	231,282	58,607	31,657	31,657
\$10,000 under \$20,000	168,650	174,086	1,429,569	2,494,644	474,573	2,020,071	1,401,349	158,474	226,449
\$20,000 under \$50,000	141,633	145,585	2,603,244	4,066,835	990,333	3,076,502	2,851,986	139,855	614,734
\$50,000 under \$100,000	16,405	17,168	634,521	1,072,737	209,801	862,936	793,533	16,096	257,693
\$100,000 under \$500,000	3,847	4,139	364,270	604,473	48,388	556,085	445,757	3,767	203,003
\$500,000 under \$1,000,000	73	90	22,842	48,553	1,537	46,916	33,657	68	19,984
\$1,000,000 or more	26	32	2,892	65,498	—192	65,690	40,670	26	28,512
Returns with no adjusted gross income	18,262	19,321	897,717	—606,392	—137,245	—469,146	—	279	2,353
Real estate: Operators and lessors of buildings									
Returns with and without adjusted gross income, total	27,702	29,684	905,811	459,619	—48,975	508,494	388,451	20,824	116,119
Returns with adjusted gross income, total	26,705	28,591	683,724	612,715	14,655	598,061	388,451	20,731	115,300
\$1 under \$5,000	3,783	3,783	28,605	8,245	—9,640	17,885	(*)	(*)	(*)
\$5,000 under \$10,000	4,663	4,663	23,305	37,772	—3,481	41,253	15,054	3,547	1,797
\$10,000 under \$20,000	9,653	10,738	146,532	138,532	—3,557	142,089	74,202	6,626	11,031
\$20,000 under \$50,000	6,735	7,190	221,556	194,496	21,387	173,109	135,182	6,460	28,576
\$50,000 under \$100,000	1,255	1,517	98,366	82,781	8,289	74,492	61,500	1,208	19,738
\$100,000 under \$500,000	595	675	146,059	106,663	419	106,244	77,641	560	35,515
\$500,000 under \$1,000,000	13	15	18,288	9,171	1,149	8,022	5,768	11	3,298
\$1,000,000 or more	7	10	913	35,056	89	34,967	18,806	7	14,224
Returns with no adjusted gross income	997	1,093	222,087	—153,097	—63,530	—89,567	—	93	619
Real estate: Lessors, other than buildings									
Returns with and without adjusted gross income, total	34,739	34,917	92,868	877,280	—34,524	911,804	644,112	30,943	168,070
Returns with adjusted gross income, total	34,384	34,462	73,247	905,706	—25,434	931,140	644,112	30,941	168,069
\$1 under \$5,000	2,067	2,067	7,401	6,509	—4,135	10,645	—	—	—
\$5,000 under \$10,000	8,284	8,284	10,301	71,438	3,851	67,587	42,658	7,933	6,834
\$10,000 under \$20,000	10,028	10,028	13,706	156,466	—3,074	159,540	103,159	9,216	16,733
\$20,000 under \$50,000	10,252	10,309	23,754	302,005	—17,920	319,925	224,362	10,214	51,374
\$50,000 under \$100,000	2,720	2,720	9,298	183,034	—1,234	184,268	134,020	2,570	45,152
\$100,000 under \$500,000	991	1,021	8,097	157,529	—2,455	159,984	117,346	978	53,981
\$500,000 under \$1,000,000	23	24	434	14,833	—171	15,004	10,071	21	5,748
\$1,000,000 or more	9	9	256	15,325	—295	15,621	12,496	9	6,247
Returns with no adjusted gross income	355	355	9,521	—28,425	—9,090	—19,335	—	(*)	(*)
Real estate: Real estate agents, brokers, and managers									
Returns with and without adjusted gross income, total	394,991	405,212	4,943,181	6,673,656	1,750,008	4,923,648	4,377,515	314,057	971,726
Returns with adjusted gross income, total	381,482	391,219	4,546,310	7,017,317	1,766,983	5,250,334	4,377,515	313,902	970,593
\$1 under \$5,000	47,043	48,389	251,758	137,422	49,550	87,872	10,845	7,921	1,268
\$5,000 under \$10,000	64,153	65,304	567,235	474,294	157,195	317,099	158,902	44,428	21,472
\$10,000 under \$20,000	141,928	145,012	1,132,315	2,100,547	460,426	1,640,121	1,174,373	134,765	131,156
\$20,000 under \$50,000	115,803	118,560	2,049,905	3,315,564	690,778	2,424,786	2,309,134	114,427	493,115
\$50,000 under \$100,000	10,592	10,991	401,589	685,235	170,060	515,175	507,528	10,539	162,909
\$100,000 under \$500,000	1,827	1,927	141,157	273,297	38,517	234,780	198,067	1,788	88,643
\$500,000 under \$1,000,000	28	28	1,644	112	18,178	11,853	11,853	26	7,383
\$1,000,000 or more	8	8	1,706	11,668	345	11,323	6,984	8	4,645
Returns with no adjusted gross income	13,509	13,993	396,851	—343,661	—15,975	—326,686	—	155	1,133
Real estate: Subdividers and developers except cemeteries									
Returns with and without adjusted gross income, total	8,549	8,721	517,420	102,361	—20,841	123,302	156,196	4,579	50,846
Returns with adjusted gross income, total	5,168	5,314	306,129	222,084	23,336	198,748	156,196	4,550	50,446
\$1 under \$5,000	1,472	1,472	93,651	7,158	—4,091	11,249	(*)	(*)	(*)
\$5,000 under \$10,000	1,222	1,285	23,961	18,718	—1,901	20,619	9,889	617	1,263
\$10,000 under \$20,000	2,245	2,289	73,545	73,067	17,086	55,981	52,671	2,193	12,789
\$20,000 under \$50,000	900	900	58,169	60,868	7,569	53,299	45,314	898	14,921
\$50,000 under \$100,000	317	341	54,448	51,148	4,432	46,716	37,911	313	15,845
\$100,000 under \$500,000	9	22	2,347	5,444	579	5,065	5,444	3	3,226
\$500,000 under \$1,000,000	3	4	8	4,681	—336	5,017	2,298	3	1,284
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,381	2,407	211,291	—119,723	—44,279	—75,444	—	29	400
Real estate: Combined real estate, insurance, loans, law offices									
Returns with and without adjusted gross income, total	19,588	19,588	473,658	355,475	123,633	231,842	243,825	14,605	60,679
Returns with adjusted gross income, total	18,125	18,125	415,826	379,036	125,927	253,109	243,825	14,605	60,679
\$1 under \$5,000	1,937	1,937	(*)	4,637	225	4,412	(*)	(*)	(*)
\$5,000 under \$10,000	3,288	3,288	37,515	27,207	8,791	18,415	10,888	(*)	(*)
\$10,000 under \$20,000	5,139	5,139	80,768	68,651	15,766	52,085	31,706	4,257	4,746
\$20,000 under \$50,000	5,633	6,633	222,847	186,384	74,074	112,310	133,907	6,560	29,997
\$50,000 under \$100,000	989	989	55,730	70,152	21,437	48,715	46,759	969	15,872
\$100,000 under \$500,000	137	137	10,155	19,936	5,661	14,275	16,369	137	7,532
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,763	1,463	57,832	—23,561	—3,294	—20,267	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services									
Returns with and without adjusted gross income, total	2,931,674	3,034,056	55,997,019	52,132,992	18,385,362	33,747,630	34,791,993	2,316,893	8,564,646
Returns with adjusted gross income, total	2,863,984	2,963,137	53,926,067	53,102,687	16,683,442	34,419,245	34,791,993	2,318,683	8,563,072
\$1 under \$5,000	487,025	500,199	4,243,915	1,353,114	627,020	726,094	153,745	103,561	15,559
\$5,000 under \$10,000	565,626	581,214	7,057,472	4,213,821	1,599,138	2,614,683	1,660,335	434,097	215,765
\$10,000 under \$20,000	943,054	974,749	11,921,009	13,846,313	3,141,953	10,704,360	6,221,733	919,154	1,367,226
\$20,000 under \$50,000	715,152	745,676	18,250,327	21,015,059	7,037,885	13,977,174	14,932,114	709,591	3,293,998
\$50,000 under \$100,000	128,180	134,779	9,020,042	8,439,663	4,614,572	3,825,091	6,537,552	127,473	2,168,381
\$100,000 under \$500,000	24,403	25,882	3,081,547	3,643,491	1,521,972	2,121,519	2,857,853	24,263	1,261,785
\$500,000 under \$1,000,000	395	455	185,868	266,433	66,969	199,464	197,983	388	110,083
\$1,000,000 or more	159	183	165,887	324,793	73,933	250,860	230,678	156	130,275
Returns with no adjusted gross income	67,680	70,919	2,070,952	-969,695	-298,080	-671,615	—	210	1,574
Hotels and other lodging places: Total									
Returns with and without adjusted gross income, total	78,633	80,724	2,268,480	847,092	57,694	789,398	576,849	47,069	130,243
Returns with adjusted gross income, total	71,789	73,251	1,975,753	935,790	136,695	799,095	576,849	47,060	130,188
\$1 under \$5,000	22,653	22,963	414,379	59,874	936	58,938	7,157	4,358	754
\$5,000 under \$10,000	18,299	18,669	390,027	130,661	15,202	115,459	49,672	13,344	6,010
\$10,000 under \$20,000	18,475	19,132	453,911	269,061	33,210	235,851	179,849	17,610	26,209
\$20,000 under \$50,000	10,674	10,766	497,481	308,778	65,084	243,694	222,971	10,162	45,776
\$50,000 under \$100,000	1,330	1,347	142,812	90,006	19,170	70,836	67,128	1,233	21,366
\$100,000 under \$500,000	340	355	62,151	60,093	3,395	56,698	45,984	336	21,719
\$500,000 under \$1,000,000	13	14	8,939	8,939	264	8,674	5,537	12	3,352
\$1,000,000 or more	5	5	6,053	8,264	-571	8,835	7,551	5	5,000
Returns with no adjusted gross income	7,044	7,473	312,727	-88,698	-79,001	-9,697	—	(*)	(*)
Hotels and other lodging places: Hotels									
Returns with and without adjusted gross income, total	6,444	6,759	210,757	68,663	-8,924	77,587	56,583	3,989	14,718
Returns with adjusted gross income, total	6,135	6,449	182,302	85,700	-1,290	66,990	56,583	3,983	14,697
\$1 under \$5,000	3,144	3,144	50,991	12,171	-6,274	18,445	(*)	(*)	(*)
\$5,000 under \$10,000	2,192	2,502	64,206	27,756	2,043	25,713	(*)	(*)	(*)
\$10,000 under \$20,000	750	750	35,012	28,985	2,663	26,322	21,730	728	4,643
\$20,000 under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	45	43	26,493	9,601	1,052	6,549	5,818	45	2,953
\$100,000 under \$500,000	4	4	5,600	5,144	-774	5,918	4,429	4	2,858
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	309	310	28,455	-17,037	-7,634	-9,403	—	(*)	(*)
Hotels and other lodging places: Motels, motor hotels, and tourist courts									
Returns with and without adjusted gross income, total	37,719	38,840	1,407,655	427,749	32,608	395,141	301,633	21,620	70,835
Returns with adjusted gross income, total	33,947	34,994	1,213,810	479,536	61,600	397,936	301,633	21,616	70,796
\$1 under \$5,000	9,152	9,462	244,819	22,923	-684	23,607	1,447	(*)	(*)
\$5,000 under \$10,000	6,036	6,366	188,984	54,705	-1,762	56,467	18,781	5,168	2,032
\$10,000 under \$20,000	10,270	10,588	303,781	142,001	24,303	117,698	67,438	9,815	12,675
\$20,000 under \$50,000	5,488	5,556	326,202	156,791	41,238	115,553	114,214	5,106	22,826
\$50,000 under \$100,000	748	758	105,641	50,611	15,133	35,478	38,940	697	12,617
\$100,000 under \$500,000	240	250	35,007	41,061	2,906	38,155	32,566	236	15,371
\$500,000 under \$1,000,000	11	12	8,684	7,456	296	7,160	(*)	10	2,635
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	3,772	3,846	193,845	-51,787	-48,992	-2,795	—	(*)	(*)
Hotels and other lodging places: Trailer parks and camp sites									
Returns with and without adjusted gross income, total	13,662	13,934	318,946	141,334	20,165	121,169	97,260	7,266	19,132
Returns with adjusted gross income, total	12,270	12,299	246,059	156,662	32,733	123,929	97,260	7,286	19,132
\$1 under \$5,000	2,887	2,887	49,845	5,888	3,222	2,666	(*)	(*)	(*)
\$5,000 under \$10,000	3,594	3,594	102,931	26,730	14,560	12,170	8,179	(*)	(*)
\$10,000 under \$20,000	3,968	3,997	26,071	63,492	2,712	60,780	42,350	3,641	6,589
\$20,000 under \$50,000	1,627	1,627	50,769	46,116	9,831	36,285	34,244	1,627	7,382
\$50,000 under \$100,000	187	187	16,352	13,244	2,401	10,843	11,199	167	3,828
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,592	1,635	72,687	-15,328	-12,568	-2,760	—	—	—
Hotels and other lodging places: Other lodging places									
Returns with and without adjusted gross income, total	16,444	16,484	266,990	155,148	19,961	135,167	86,990	11,340	18,171
Returns with adjusted gross income, total	15,303	15,343	257,060	158,495	23,201	135,294	86,990	11,340	18,171
\$1 under \$5,000	6,769	6,769	76,601	22,584	8,750	13,834	5,218	(*)	(*)
\$5,000 under \$10,000	4,570	4,610	62,772	32,876	1,663	31,213	13,602	4,525	1,817
\$10,000 under \$20,000	1,742	1,742	36,228	26,683	4,799	23,884	18,521	1,742	3,137
\$20,000 under \$50,000	2,011	2,011	58,451	55,663	8,600	47,063	36,633	1,901	6,729
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Personal services: Total									
Returns with and without adjusted gross income, total	593,249	605,236	6,676,977	6,826,557	1,658,480	4,970,077	3,642,493	435,293	697,224
Returns with adjusted gross income: total	582,219	594,050	6,562,081	6,688,146	1,678,142	5,010,004	3,842,493	435,292	697,220
\$1 under \$5,000	138,038	140,013	928,945	373,384	201,878	171,506	43,496	28,297	4,230
\$5,000 under \$10,000	146,594	149,989	1,682,806	1,097,569	445,603	651,966	423,241	112,509	52,898
\$10,000 under \$20,000	229,565	235,272	2,382,152	3,289,735	624,040	2,665,695	1,967,215	226,615	321,340
\$20,000 under \$50,000	64,556	65,216	1,295,808	1,672,129	337,381	1,334,148	1,200,291	64,406	245,279
\$50,000 under \$100,000	3,019	3,071	230,788	187,590	60,246	127,344	151,552	3,019	47,727
\$100,000 under \$500,000	444	486	43,568	64,751	8,398	56,353	53,780	443	23,858
\$500,000 under \$1,000,000	3	3	14	2,988	—4	2,992	2,918	3	1,888
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	11,030	11,186	314,896	—59,589	—19,662	—39,927	—	(*)	(*)
Personal services: Coin-operated laundries and dry cleaning									
Returns with and without adjusted gross income, total	30,185	32,448	637,084	380,599	49,589	331,010	235,342	21,981	43,260
Returns with adjusted gross income: total	28,909	31,060	596,658	396,571	52,076	344,495	235,342	21,980	43,256
\$1 under \$5,000	6,304	6,614	99,681	20,764	2,368	18,396	3,354	(*)	(*)
\$5,000 under \$10,000	5,455	5,885	123,591	41,232	8,476	32,756	12,865	3,760	1,516
\$10,000 under \$20,000	12,098	13,351	235,767	176,304	20,148	156,156	105,700	11,643	16,049
\$20,000 under \$50,000	4,739	5,091	132,706	132,677	20,706	111,971	93,123	4,600	18,515
\$50,000 under \$100,000	227	231	2,741	13,872	—126	13,998	10,386	267	2,554
\$100,000 under \$500,000	66	88	2,172	11,722	504	11,218	9,914	86	4,296
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,276	1,386	40,426	—15,972	—2,487	—13,485	—	(*)	(*)
Personal services: Other laundry, cleaning, and garment services									
Returns with and without adjusted gross income, total	51,270	52,283	1,117,266	530,371	165,611	364,760	299,027	32,567	53,679
Returns with adjusted gross income: total	49,319	50,332	1,075,959	541,112	172,069	369,043	299,027	32,567	53,679
\$1 under \$5,000	11,357	11,357	103,575	27,720	10,981	16,739	1,954	(*)	(*)
\$5,000 under \$10,000	14,899	15,128	348,532	104,116	57,151	46,965	28,754	8,527	2,887
\$10,000 under \$20,000	17,177	17,841	432,570	251,982	62,775	188,307	154,890	16,949	25,083
\$20,000 under \$50,000	5,655	5,765	153,697	137,944	35,752	102,192	97,360	5,645	19,459
\$50,000 under \$100,000	164	164	22,929	10,823	3,294	7,529	8,858	164	3,216
\$100,000 under \$500,000	67	77	14,658	9,427	2,116	7,311	7,111	67	2,820
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,951	1,951	41,307	—10,741	—6,458	(*)	—	—	—
Personal services: Photographic studios, portrait									
Returns with and without adjusted gross income, total	32,259	32,265	463,107	401,803	50,241	351,562	253,128	25,628	48,864
Returns with adjusted gross income: total	30,606	30,606	374,101	410,544	50,648	359,896	253,128	25,628	48,864
\$1 under \$5,000	6,573	6,573	84,312	19,715	—511	20,226	3,766	(*)	(*)
\$5,000 under \$10,000	6,946	6,946	83,321	53,677	8,097	45,580	26,072	6,418	3,887
\$10,000 under \$20,000	11,637	11,637	108,406	169,106	18,001	151,105	99,557	11,617	16,497
\$20,000 under \$50,000	4,912	4,912	64,761	131,020	14,262	116,758	96,047	4,912	18,978
\$50,000 under \$100,000	501	501	33,124	31,823	10,812	21,011	24,019	501	7,504
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,653	1,659	89,006	—8,741	—407	(*)	—	—	—
Personal services: Beauty shops									
Returns with and without adjusted gross income, total	223,586	225,409	2,486,176	2,479,050	625,632	1,853,418	1,472,912	168,916	260,283
Returns with adjusted gross income: total	219,659	221,442	2,366,732	2,491,616	633,549	1,858,067	1,472,912	168,916	260,283
\$1 under \$5,000	51,019	51,357	325,300	136,295	85,548	50,747	16,899	11,413	1,497
\$5,000 under \$10,000	51,652	51,925	548,021	388,581	152,635	235,946	163,583	41,633	21,014
\$10,000 under \$20,000	93,480	94,652	902,024	1,331,772	253,653	1,078,119	816,922	92,363	133,335
\$20,000 under \$50,000	22,807	22,807	567,667	562,249	136,477	445,772	430,053	22,806	87,586
\$50,000 under \$100,000	586	586	20,324	32,800	4,976	27,822	28,077	586	8,527
\$100,000 under \$500,000	114	114	3,391	19,241	258	18,983	16,749	114	7,927
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,927	3,967	119,444	—12,566	—7,917	—4,649	—	—	—
Personal services: Barber shops									
Returns with and without adjusted gross income, total	91,394	91,820	611,163	763,432	402,331	381,101	368,448	61,537	63,716
Returns with adjusted gross income: total	90,951	91,377	610,518	763,648	402,269	381,379	369,448	61,537	63,716
\$1 under \$5,000	28,388	28,388	150,506	80,129	64,220	15,909	8,102	6,366	765
\$5,000 under \$10,000	34,031	34,261	266,299	146,288	58,241	88,047	94,241	26,641	11,388
\$10,000 under \$20,000	24,549	24,549	277,537	341,905	148,454	193,451	206,595	24,549	34,252
\$20,000 under \$50,000	3,937	4,135	113,764	104,113	42,644	61,469	77,940	3,937	16,374
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6--Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of--		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services--Continued									
Personal services: Shoe repair and hat cleaning shops									
Returns with and without adjusted gross income, total	14,226	14,535	199,408	119,385	51,493	67,892	60,456	9,339	9,875
Returns with adjusted gross income, total	14,181	14,490	199,356	119,398	51,515	67,883	60,456	9,339	9,875
\$1 under \$5,000	3,906	3,906	20,764	10,510	4,813	5,697	(*)	(*)	(*)
\$5,000 under \$10,000	5,188	5,497	97,355	37,746	23,466	16,121	16,121	3,570	1,823
\$10,000 under \$20,000	4,781	4,781	74,514	61,671	20,092	41,579	35,032	4,781	5,817
\$20,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Personal services: Funeral service and cemeteries									
Returns with and without adjusted gross income, total	10,027	10,027	611,633	212,343	115,816	96,527	156,020	8,860	38,727
Returns with adjusted gross income, total	9,717	9,717	599,323	213,329	118,308	95,021	156,020	8,860	38,727
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
\$5,000 under \$10,000	1,980	1,980	95,686	16,004	12,192	3,812	7,038	(*)	(*)
\$10,000 under \$20,000	3,473	3,473	164,873	47,628	25,366	22,262	28,231	3,245	4,316
\$20,000 under \$50,000	2,850	2,850	160,765	89,134	40,249	48,885	69,924	2,850	16,182
\$50,000 under \$100,000	789	789	132,388	51,074	35,925	15,149	44,172	789	14,604
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Personal services: Miscellaneous personal services									
Returns with and without adjusted gross income, total	145,585	146,451	551,120	1,773,995	197,767	1,576,228	1,002,859	110,782	183,300
Returns with adjusted gross income, total	144,160	145,026	539,434	1,784,349	197,708	1,586,641	1,002,859	110,782	183,300
\$1 under \$5,000	30,990	31,249	120,927	80,572	35,090	45,482	8,151	5,012	855
\$5,000 under \$10,000	28,339	28,567	120,001	216,808	37,298	179,510	80,873	21,842	10,252
\$10,000 under \$20,000	64,639	64,988	186,461	940,470	75,551	864,919	538,026	63,737	89,954
\$20,000 under \$50,000	19,399	19,399	94,096	488,325	44,751	443,574	330,320	19,399	66,572
\$50,000 under \$100,000	707	707	16,499	44,126	4,696	39,430	33,534	707	10,411
\$100,000 under \$500,000	64	114	1,441	11,738	326	11,412	9,684	83	4,385
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,425	1,425	11,686	—10,354	59	—10,413	—	—	—
Business services: Total									
Returns with and without adjusted gross income, total	552,805	562,049	6,730,258	9,769,757	2,051,766	7,717,991	6,381,784	446,928	1,504,798
Returns with adjusted gross income, total	543,648	552,864	6,558,679	9,979,664	2,098,026	7,881,638	6,381,784	446,848	1,504,213
\$1 under \$5,000	66,249	67,279	527,769	250,793	94,466	156,327	29,512	18,442	3,031
\$5,000 under \$10,000	96,420	99,909	851,576	725,773	255,771	470,002	284,736	75,326	37,708
\$10,000 under \$20,000	186,210	189,376	1,934,717	2,784,055	599,145	2,184,910	1,640,854	182,300	276,912
\$20,000 under \$50,000	151,856	154,939	2,324,514	4,343,023	792,740	3,550,283	3,034,082	150,103	655,886
\$50,000 under \$100,000	17,073	17,492	646,209	1,132,176	245,817	886,359	855,853	16,884	280,093
\$100,000 under \$500,000	3,708	3,732	226,882	603,625	87,281	516,344	448,540	3,664	200,576
\$500,000 under \$1,000,000	97	99	26,859	67,929	11,281	56,648	47,320	97	27,261
\$1,000,000 or more	35	38	20,053	72,290	11,525	60,765	40,887	32	22,746
Returns with no adjusted gross income	9,157	9,185	171,579	—208,907	—46,260	—163,647	—	80	585
Business services: Advertising									
Returns with and without adjusted gross income, total	22,854	23,092	533,395	382,246	124,660	257,586	243,489	16,281	56,173
Returns with adjusted gross income, total	22,582	22,800	529,197	387,585	125,113	262,472	243,489	16,281	56,173
\$1 under \$5,000	4,866	4,866	31,069	14,571	2,887	11,684	2,134	(*)	(*)
\$5,000 under \$10,000	3,579	3,579	59,064	26,187	8,989	17,198	8,590	2,765	954
\$10,000 under \$20,000	7,825	7,825	100,877	116,087	31,117	84,970	67,335	7,814	11,481
\$20,000 under \$50,000	5,307	5,545	243,652	154,486	57,110	97,376	108,613	5,307	23,297
\$50,000 under \$100,000	881	881	71,862	57,664	19,826	37,838	42,053	837	13,369
\$100,000 under \$500,000	102	102	22,467	17,418	5,034	12,384	14,155	102	6,524
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Business services: Services to buildings									
Returns with and without adjusted gross income, total	86,932	87,959	920,066	971,908	319,751	652,157	531,948	64,896	93,920
Returns with adjusted gross income, total	86,852	87,879	919,485	972,772	319,727	653,045	531,948	64,896	93,920
\$1 under \$5,000	19,040	19,312	107,880	56,876	35,292	21,584	5,511	3,687	458
\$5,000 under \$10,000	23,258	23,784	250,973	173,231	66,070	107,161	64,643	17,251	8,439
\$10,000 under \$20,000	34,737	34,966	330,495	482,816	121,438	361,378	276,989	33,931	45,562
\$20,000 under \$50,000	9,605	9,605	205,864	245,302	70,327	172,975	171,807	9,605	35,455
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Business services: Computer and data processing services									
Returns with and without adjusted gross income, total	9,411	9,411	134,106	191,285	33,881	157,404	127,516	8,833	27,467
Returns with adjusted gross income, total	9,361	9,361	132,800	188,615	39,822	158,793	127,518	8,833	27,467
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,794	2,794	30,021	43,731	7,514	36,217	27,166	2,784	4,411
\$20,000 under \$50,000	4,670	4,670	44,494	133,525	24,153	109,372	88,014	4,670	16,786
\$50,000 under \$100,000									
\$100,000 under \$500,000	74	74	22,026	9,678	2,615	7,063	7,666	74	2,536
\$500,000 under \$1,000,000									
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Business services: Management and public relations									
Returns with and without adjusted gross income, total	146,994	148,740	1,609,317	3,557,963	748,836	2,809,327	2,446,268	130,312	542,922
Returns with adjusted gross income, total	145,116	146,861	1,575,682	3,661,671	756,322	2,905,349	2,446,268	130,249	642,595
\$1 under \$5,000	12,741	12,741	78,078	39,261	19,475	19,786	4,539	3,078	759
\$5,000 under \$10,000	15,910	16,137	62,836	114,610	28,586	86,224	45,301	13,162	6,409
\$10,000 under \$20,000	46,181	46,750	415,868	704,018	183,533	520,485	399,050	44,593	67,404
\$20,000 under \$50,000	59,298	60,049	657,670	1,817,469	308,919	1,508,550	1,268,132	58,557	285,367
\$50,000 under \$100,000	8,937	9,130	238,857	597,928	138,161	459,747	450,453	6,820	150,728
\$100,000 under \$500,000	1,969	1,973	98,518	317,159	60,610	256,549	230,620	1,961	104,336
\$500,000 under \$1,000,000	63	63	12,598	44,474	8,169	36,305	31,526	63	16,078
\$1,000,000 or more	17	18	11,257	26,552	8,849	17,703	16,647	15	9,514
Returns with no adjusted gross income	1,878	1,679	33,635	—103,708	—7,686	—96,022	—	63	327
Business services: Equipment rental and leasing									
Returns with and without adjusted gross income, total	23,766	24,123	567,266	591,261	6,035	585,226	409,102	18,859	110,928
Returns with adjusted gross income, total	22,883	23,235	529,601	618,485	26,493	591,992	409,102	16,849	110,789
\$1 under \$5,000	3,705	3,734	15,677	12,234	—12,298	24,532	(*)	—	—
\$5,000 under \$10,000	3,200	3,200	59,520	23,910	3,715	20,195	8,613	(*)	(*)
\$10,000 under \$20,000	6,451	6,680	136,122	104,624	4,296	100,528	58,323	6,136	8,428
\$20,000 under \$50,000	6,680	6,724	196,109	193,371	13,928	179,443	134,882	6,153	24,835
\$50,000 under \$100,000	2,207	2,257	81,009	148,981	14,705	134,276	113,695	2,193	35,579
\$100,000 under \$500,000	619	619	39,808	100,203	1,942	98,261	76,793	593	31,905
\$500,000 under \$1,000,000	14	14	1,287	9,922	422	9,500	6,126	14	3,595
\$1,000,000 or more	7	7	266	25,040	—217	25,257	8,442	6	5,704
Returns with no adjusted gross income	883	888	37,465	—27,224	—20,458	—6,766	—	(*)	(*)
Business services: Other business services									
Returns with and without adjusted gross income, total	264,669	268,724	2,966,108	4,121,261	618,003	3,302,478	2,656,496	209,506	581,048
Returns with adjusted gross income, total	258,677	262,728	2,871,714	4,189,627	630,549	3,359,078	2,656,496	209,499	580,929
\$1 under \$5,000	45,281	46,010	278,661	125,663	47,675	77,988	14,823	9,707	1,608
\$5,000 under \$10,000	51,266	52,002	399,325	378,142	24,306	253,836	153,156	39,395	20,445
\$10,000 under \$20,000	88,762	90,361	921,334	1,342,607	251,247	1,091,360	818,858	67,582	140,850
\$20,000 under \$50,000	67,496	68,346	976,725	1,831,691	318,303	1,513,388	1,283,781	66,967	272,433
\$50,000 under \$100,000	4,859	4,991	223,456	313,603	66,866	246,737	238,025	4,845	76,888
\$100,000 under \$500,000	985	989	52,864	164,438	16,930	147,508	123,673	975	56,306
\$500,000 under \$1,000,000	16	16	10,819	11,515	2,329	9,186	7,779	16	4,481
\$1,000,000 or more	12	13	8,530	21,968	2,893	19,075	16,401	12	7,918
Returns with no adjusted gross income	5,992	5,996	94,394	—68,346	—11,746	—56,600	—	(*)	(*)
Automobile repair and services: Total									
Returns with and without adjusted gross income, total	187,286	187,678	6,115,025	2,048,657	748,139	1,302,516	1,201,278	125,840	226,663
Returns with adjusted gross income, total	180,205	180,796	5,751,076	2,109,536	796,326	1,313,210	1,201,278	125,834	226,761
\$1 under \$5,000	39,821	39,821	617,509	114,113	55,106	59,007	6,205	4,010	398
\$5,000 under \$10,000	57,222	57,222	1,653,966	429,015	209,324	219,691	154,245	40,391	17,950
\$10,000 under \$20,000	61,298	61,335	2,005,729	876,130	297,446	578,684	527,647	59,727	84,904
\$20,000 under \$50,000	20,462	20,916	1,094,471	567,867	209,887	357,980	414,058	20,305	85,292
\$50,000 under \$100,000	1,170	1,218	120,792	76,386	16,262	60,124	60,165	1,169	19,035
\$100,000 under \$500,000	225	277	58,272	37,663	6,298	29,365	32,069	225	14,921
\$500,000 under \$1,000,000	3	3	22	2	—44	2,392	1,849	3	1,176
\$1,000,000 or more	4	4	315	6,014	47	5,967	4,840	4	3,103
Returns with no adjusted gross income	7,081	7,082	363,949	—60,879	—50,187	—10,692	—	(*)	(*)
Automobile repair and services: Automotive rentals, without drivers									
Returns with and without adjusted gross income, total	10,963	11,192	186,435	230,420	7,410	223,010	160,579	9,478	39,845
Returns with adjusted gross income, total	10,434	10,662	156,337	240,550	12,492	228,058	160,579	9,473	39,763
\$1 under \$5,000								(*)	(*)
\$5,000 under \$10,000	2,053	2,053	16,101	13,509	979	12,530	(*)	(*)	(*)
\$10,000 under \$20,000	4,007	4,007	52,731	60,539	3,174	57,365	34,956	3,674	5,412
\$20,000 under \$50,000	3,894	4,122	67,922	116,512	5,010	111,502	82,289	3,850	17,830
\$50,000 under \$100,000	396	396	8,304	28,758	1,429	27,329	21,808	395	6,913
\$100,000 under \$500,000	76	76	10,960	13,661	1,860	11,801	11,471	78	5,289
\$500,000 under \$1,000,000	6	6	319	7,571	40	7,531	6,255	6	3,952
\$1,000,000 or more									
Returns with no adjusted gross income	529	530	30,098	—10,130	—5,082	—5,048	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Automobile repair and services: Automotive top and body repair shops									
Returns with and without adjusted gross income, total	38,255	38,255	1,828,647	405,802	216,543	169,259	233,342	25,912	39,677
Returns with adjusted gross income, total	36,567	36,567	1,663,016	419,646	232,557	187,089	233,342	25,912	39,677
\$1 under \$5,000	6,966	6,966	148,120	22,063	12,146	9,917	(*)	(*)	(*)
\$5,000 under \$10,000	12,941	12,941	471,674	99,423	58,223	41,200	36,642	9,537	4,049
\$10,000 under \$20,000	12,255	12,255	562,757	173,186	79,571	93,615	103,456	11,945	16,223
\$20,000 under \$50,000	4,296	4,296	449,544	117,819	79,267	38,552	86,785	4,276	17,611
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,688	1,688	165,531	-13,844	-16,014	2,170	—	—	—
Automobile repair and services: General automotive repair shops									
Returns with and without adjusted gross income, total	101,803	101,803	3,101,199	938,943	359,467	579,476	511,451	64,010	68,518
Returns with adjusted gross income, total	97,708	97,708	2,963,075	968,296	384,032	584,264	511,451	64,010	68,518
\$1 under \$5,000	25,907	25,907	548,879	73,690	31,540	42,150	4,806	3,510	3,720
\$5,000 under \$10,000	32,467	32,467	954,339	299,620	113,667	125,353	83,062	21,571	9,929
\$10,000 under \$20,000	33,255	33,255	1,078,860	477,542	168,452	309,090	292,365	32,894	48,295
\$20,000 under \$50,000	5,793	5,793	307,440	155,123	60,448	94,675	114,634	5,749	23,728
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,095	4,095	138,124	-29,353	-24,565	-4,788	—	—	—
Automobile repair and services: Other automotive repair shops									
Returns with and without adjusted gross income, total	15,603	15,603	595,904	177,316	97,404	79,914	98,095	10,746	17,413
Returns with adjusted gross income, total	15,418	15,418	579,930	178,525	99,634	78,891	98,095	10,748	17,413
\$1 under \$5,000	3,631	3,631	92,409	8,471	6,289	2,182	—	—	—
\$5,000 under \$10,000	5,299	5,299	127,735	39,464	25,735	13,729	13,756	4,330	1,625
\$10,000 under \$20,000	3,964	3,964	173,937	57,625	36,647	32,334	3,923	5,080	5,080
\$20,000 under \$50,000	2,420	2,420	171,798	67,262	45,182	22,080	46,877	2,391	9,244
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Automobile repair and services: Automotive services, except repair									
Returns with and without adjusted gross income, total	17,339	17,354	329,823	244,657	39,395	205,462	163,253	12,576	32,729
Returns with adjusted gross income, total	16,963	16,978	320,230	249,277	41,448	207,829	163,253	12,576	32,729
\$1 under \$5,000	2,737	2,737	24,698	8,013	5,194	2,819	(*)	(*)	(*)
\$5,000 under \$10,000	4,315	4,315	75,403	32,613	7,076	25,537	14,653	2,983	1,603
\$10,000 under \$20,000	6,087	6,095	106,253	81,858	14,552	67,306	49,441	5,561	7,288
\$20,000 under \$50,000	3,484	3,491	84,258	100,135	11,915	88,220	76,027	3,464	15,416
\$50,000 under \$100,000	288	288	11,035	17,115	824	16,291	14,349	285	4,268
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Miscellaneous repair services: Total									
Returns with and without adjusted gross income, total	237,549	237,906	3,559,887	2,697,600	715,658	1,981,942	1,596,627	172,034	290,670
Returns with adjusted gross income, total	229,640	229,997	3,376,897	2,718,033	735,612	1,982,421	1,596,627	172,034	290,670
\$1 under \$5,000	51,188	51,188	494,031	140,299	70,266	70,033	12,747	8,735	1,144
\$5,000 under \$10,000	60,792	60,792	802,865	460,487	165,987	294,500	182,738	47,226	22,853
\$10,000 under \$20,000	65,443	65,443	1,242,828	1,242,177	293,255	348,922	750,179	83,998	121,598
\$20,000 under \$50,000	31,184	31,184	688,419	803,451	173,025	630,426	590,114	31,042	124,163
\$50,000 under \$100,000	953	953	121,098	57,007	27,998	29,009	48,219	953	14,849
\$100,000 under \$500,000	76	76	27,419	10,739	5,148	5,591	9,351	76	3,975
\$500,000 under \$1,000,000	4	4	237	3,873	-67	3,940	3,279	4	2,088
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	7,909	7,909	182,990	-20,433	-19,954	-479	—	—	—
Miscellaneous repair services: Radio and TV repair shops									
Returns with and without adjusted gross income, total	42,022	42,022	563,486	454,200	94,717	359,483	265,537	31,476	45,791
Returns with adjusted gross income, total	40,782	40,782	555,553	457,574	96,648	360,926	265,537	31,476	45,791
\$1 under \$5,000	10,769	10,769	112,749	33,302	16,401	16,901	4,896	2,953	503
\$5,000 under \$10,000	9,542	9,542	142,078	73,370	19,841	53,529	31,039	8,052	3,870
\$10,000 under \$20,000	15,857	15,857	227,789	234,883	45,916	188,967	143,333	15,857	23,366
\$20,000 under \$50,000	4,563	4,563	71,838	113,427	13,859	99,568	83,957	4,563	17,345
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Miscellaneous repair services: Electrical repair shops, except radio and TV									
Returns with and without adjusted gross income, total	31,891	31,891	518,305	349,777	116,919	232,858	199,704	23,769	36,067
Returns with adjusted gross income, total	30,876	30,876	512,999	350,966	117,596	233,370	199,704	23,769	36,067
\$1 under \$5,000	6,727	6,727	89,348	19,581	9,290	10,291	1,621	(*)	(*)
\$5,000 under \$10,000	9,065	9,065	163,257	69,843	36,066	33,777	29,442	7,156	3,919
\$10,000 under \$20,000	11,608	11,608	197,248	167,101	58,526	108,575	98,858	11,608	15,988
\$20,000 under \$50,000	3,324	3,324	54,651	82,998	11,399	71,599	60,033	3,324	12,585
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Miscellaneous repair services: Reprotheletry and furniture repair									
Returns with and without adjusted gross income, total	32,469	32,469	566,770	319,809	96,789	223,020	180,446	22,097	30,429
Returns with adjusted gross income, total	30,762	30,762	532,989	324,210	101,629	222,581	180,446	22,097	30,429
\$1 under \$5,000	7,548	7,548	68,069	20,586	10,432	10,154	2,170	(*)	(*)
\$5,000 under \$10,000	8,545	8,545	152,699	64,807	26,071	38,736	23,886	5,769	2,849
\$10,000 under \$20,000	11,815	11,815	245,203	165,961	49,995	115,966	101,033	11,815	15,533
\$20,000 under \$50,000	2,850	2,850	60,343	71,955	14,292	57,663	52,502	2,752	10,401
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Miscellaneous repair services: Other miscellaneous repair services									
Returns with and without adjusted gross income, total	131,524	131,524	1,911,326	1,578,125	407,233	1,170,892	953,756	95,049	178,730
Returns with adjusted gross income, total	127,577	127,577	1,775,356	1,589,594	419,739	1,169,855	953,756	95,049	178,730
\$1 under \$5,000	26,144	26,144	223,865	66,830	34,143	32,687	4,060	2,496	299
\$5,000 under \$10,000	33,640	33,640	344,831	252,467	64,009	168,458	98,371	26,249	12,215
\$10,000 under \$20,000	46,520	46,520	569,586	678,543	138,818	539,725	409,773	45,075	66,058
\$20,000 under \$50,000	20,447	20,447	501,587	535,071	133,475	401,596	393,622	20,403	63,832
\$50,000 under \$100,000	760	760	111,559	44,874	24,994	19,880	37,914	760	11,404
\$100,000 under \$500,000	62	62	23,689	7,936	3,569	6,737	62	62	2,834
\$500,000 under \$1,000,000	4	4	237	3,873	—67	3,940	3,279	4	2,086
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,947	3,947	135,970	—11,469	—12,506	1,037	—	—	—
Motion pictures: Total									
Returns with and without adjusted gross income, total	12,961	13,750	458,496	229,518	45,229	164,289	174,704	11,334	46,652
Returns with adjusted gross income, total	12,119	12,602	441,460	258,113	52,114	205,999	174,704	11,333	46,622
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,625	2,625	45,734	20,927	1,460	19,467	11,332	2,596	1,485
\$10,000 under \$20,000	4,655	4,655	135,632	67,473	5,512	61,961	41,924	4,545	7,458
\$20,000 under \$50,000	2,410	2,707	159,040	70,024	28,176	41,848	50,155	2,408	10,671
\$50,000 under \$100,000	697	873	60,447	45,727	13,024	32,703	36,049	686	11,670
\$100,000 under \$500,000	187	197	14,874	33,307	—1,010	34,317	22,401	176	8,967
\$500,000 under \$1,000,000	6	6	1,588	4,029	883	3,146	2,276	6	1,150
\$1,000,000 or more	5	5	4,680	11,513	3,849	7,664	9,264	5	5,104
Returns with no adjusted gross income	842	1,148	18,036	—28,595	—6,685	—21,710	—	(*)	(*)
Motion pictures: Motion picture production, distribution, and services									
Returns with and without adjusted gross income, total	8,956	8,956	175,704	173,038	22,859	150,179	135,444	7,986	37,593
Returns with adjusted gross income, total	6,432	6,432	170,597	199,242	29,115	170,127	135,444	7,985	37,563
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,725	1,725	(*)	14,715	—480	15,195	8,788	1,725	1,385
\$10,000 under \$20,000	2,967	2,967	15,072	44,872	—1,931	46,803	27,803	2,857	5,010
\$20,000 under \$50,000	1,811	1,811	105,545	55,331	20,555	34,776	39,611	1,809	8,557
\$50,000 under \$100,000	544	544	20,209	36,383	7,023	29,360	26,452	533	9,341
\$100,000 under \$500,000	150	150	10,877	28,057	—1,665	29,722	17,989	133	6,499
\$500,000 under \$1,000,000	6	6	1,588	4,029	883	3,146	2,276	6	1,150
\$1,000,000 or more	5	5	4,680	11,513	3,849	7,664	9,264	5	5,104
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Amusement and recreation services, except motion pictures: Total									
Returns with and without adjusted gross income, total	230,469	233,296	2,640,836	3,613,319	161,112	3,432,207	2,391,863	172,673	623,338
Returns with adjusted gross income, total	218,677	221,480	2,436,361	3,768,082	258,297	3,509,785	2,391,863	172,624	622,918
\$1 under \$5,000	46,023	47,257	377,527	120,281	20,714	99,567	18,829	13,113	1,971
\$5,000 under \$10,000	44,387	44,860	332,360	320,581	61,469	259,112	130,535	33,302	17,816
\$10,000 under \$20,000	73,882	73,882	651,071	1,069,353	66,201	1,003,158	650,275	72,235	109,680
\$20,000 under \$50,000	48,045	48,604	673,300	1,512,989	45,572	1,267,417	899,828	4,252	169,822
\$50,000 under \$100,000	4,405	4,463	206,309	288,671	28,730	259,941	216,653	4,218	67,902
\$100,000 under \$500,000	2,328	2,394	172,944	411,979	1,659	410,320	301,627	2,304	137,969
\$500,000 under \$1,000,000	133	144	47,473	89,152	9,122	80,030	62,050	129	34,548
\$1,000,000 or more	11	16	75,317	155,070	24,830	130,240	112,066	11	63,810
Returns with no adjusted gross income	11,792	11,816	204,475	—154,763	—77,185	—77,578	—	49	420

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Adjusted gross income (or deficit)				Total income tax		
	Returns	Businesses	Business receipts	Total	Net income (less deficit)	Other income or loss	Taxable income	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Amusement and recreation services, except motion pictures. Producers, orchestras, and entertainers									
Returns with and without adjusted gross income, total	97,567	98,760	958,051	1,354,514	260,374	1,094,140	844,031	75,251	194,188
Returns with adjusted gross income, total	94,889	96,082	933,392	1,364,845	265,080	1,099,765	844,031	75,247	194,181
\$1 under \$5,000	23,891	24,346	121,737	64,595	30,128	34,467	13,045	8,872	1,318
\$5,000 under \$10,000	21,324	21,369	127,969	153,840	56,061	97,779	65,849	17,067	9,314
\$10,000 under \$20,000	30,734	31,252	157,465	455,935	50,006	405,929	273,941	30,416	46,512
\$20,000 under \$50,000	17,344	17,494	339,603	471,334	47,878	423,456	326,287	17,340	69,058
\$50,000 under \$100,000	1,044	1,051	59,478	67,472	22,076	45,396	47,512	1,000	14,228
\$100,000 under \$500,000	500	514	64,874	82,928	23,340	59,588	61,939	500	26,237
\$500,000 under \$1,000,000	32	34	27,968	21,994	12,531	9,463	18,685	32	9,186
\$1,000,000 or more	20	22	34,298	46,747	23,060	23,687	36,773	20	18,328
Returns with no adjusted gross income	2,678	2,678	24,659	-10,331	-4,706	-5,625	—	(*)	(*)
Amusement and recreation services, except motion pictures. Other amusement and recreation services									
Returns with and without adjusted gross income, total	125,521	126,964	1,472,620	2,216,957	-98,425	2,315,382	1,520,878	93,377	425,904
Returns with adjusted gross income, total	117,211	118,630	1,331,021	2,354,285	-28,478	2,380,763	1,520,878	93,336	425,492
\$1 under \$5,000	19,637	20,371	210,656	49,846	-12,673	62,519	5,437	4,013	617
\$5,000 under \$10,000	21,073	21,301	168,030	152,171	-670	152,841	59,646	14,514	7,973
\$10,000 under \$20,000	40,777	40,856	336,820	588,895	10,376	578,519	360,878	40,045	60,583
\$20,000 under \$50,000	30,389	30,678	305,381	833,674	-6,399	840,073	567,122	29,600	120,316
\$50,000 under \$100,000	3,357	3,408	146,809	220,890	8,645	214,245	168,851	3,214	53,564
\$100,000 under \$500,000	1,823	1,853	102,939	328,386	-22,165	350,551	238,660	1,799	110,932
\$500,000 under \$1,000,000	103	110	19,505	68,621	-3,409	72,030	44,443	99	25,983
\$1,000,000 or more	52	53	40,881	111,802	1,817	109,985	75,841	52	45,524
Returns with no adjusted gross income	8,310	8,334	141,599	-137,328	-71,947	-65,381	—	41	412
Medical and health services: Total									
Returns with and without adjusted gross income, total	387,846	392,203	17,511,400	12,786,602	8,746,639	4,039,963	9,411,269	348,126	2,741,357
Returns with adjusted gross income, total	383,005	387,311	17,198,407	12,873,006	8,724,390	4,148,616	9,411,269	348,087	2,741,206
\$1 under \$5,000	29,260	29,315	228,579	62,906	72,900	10,006	9,584	7,784	1,119
\$5,000 under \$10,000	40,372	40,640	399,883	306,115	158,168	147,947	139,854	33,902	20,369
\$10,000 under \$20,000	73,857	74,426	1,284,684	1,096,937	525,997	570,940	644,358	67,936	105,162
\$20,000 under \$50,000	160,624	162,109	7,621,412	5,369,005	3,612,639	1,756,366	3,882,194	159,708	910,593
\$50,000 under \$100,000	67,832	69,382	5,835,480	4,470,361	3,294,803	1,175,558	3,477,754	67,704	1,158,047
\$100,000 under \$500,000	10,998	11,365	1,751,383	1,497,161	1,030,075	467,086	1,221,145	10,992	525,908
\$500,000 under \$1,000,000	52	64	55,225	33,742	18,604	15,138	26,395	51	14,296
\$1,000,000 or more	10	10	21,761	16,779	11,204	5,575	9,985	10	5,712
Returns with no adjusted gross income	4,841	4,892	312,993	-86,404	22,249	-108,653	—	(*)	(*)
Medical and health services: Offices of physicians									
Returns with and without adjusted gross income, total	152,633	154,450	8,721,688	7,302,502	4,974,662	2,327,840	5,559,939	147,648	1,781,394
Returns with adjusted gross income, total	151,424	153,236	8,654,814	7,348,640	4,954,351	2,394,289	5,559,939	147,630	1,781,328
\$1 under \$5,000	2,134	2,134	51,291	5,788	27,313	-21,525	(*)	(*)	(*)
\$5,000 under \$10,000	5,331	5,331	53,065	42,394	11,352	31,042	18,571	5,103	2,574
\$10,000 under \$20,000	16,464	16,464	288,098	244,849	110,426	134,423	139,257	15,160	23,190
\$20,000 under \$50,000	68,718	69,511	2,911,354	2,446,683	1,534,431	912,252	1,769,514	68,157	429,702
\$50,000 under \$100,000	49,424	50,157	3,904,913	3,298,343	2,356,718	941,625	2,562,037	49,305	861,043
\$100,000 under \$500,000	9,302	9,584	1,401,246	1,269,051	888,451	380,600	1,039,289	9,299	447,880
\$500,000 under \$1,000,000	43	47	28,663	27,616	15,441	12,175	22,381	43	11,979
\$1,000,000 or more	8	6	16,184	13,916	10,219	3,697	8,568	8	4,923
Returns with no adjusted gross income	1,209	1,214	66,874	-46,138	20,311	-66,449	—	(*)	(*)
Medical and health services: Offices of dentists									
Returns with and without adjusted gross income, total	82,509	82,735	5,163,534	2,809,156	2,400,970	408,186	2,050,067	74,728	544,824
Returns with adjusted gross income, total	82,129	82,355	5,144,486	2,818,817	2,395,044	423,773	2,050,067	74,728	544,824
\$1 under \$5,000	2,152	2,152	21,325	4,468	5,319	851	(*)	—	—
\$5,000 under \$10,000	4,778	4,818	75,289	37,168	19,623	17,545	14,280	2,449	1,416
\$10,000 under \$20,000	15,968	15,968	488,113	252,276	187,233	65,043	147,575	13,296	21,145
\$20,000 under \$50,000	44,710	44,710	2,899,321	1,534,759	1,340,061	194,698	1,113,421	44,466	260,167
\$50,000 under \$100,000	13,515	13,691	1,470,845	855,436	748,742	106,694	666,774	13,511	215,655
\$100,000 under \$500,000	1,002	1,012	182,058	130,867	93,433	37,434	105,810	1,002	45,286
\$500,000 under \$1,000,000	4	4	7,525	2,392	1,484	1,508	2,119	4	1,155
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Medical and health services: Offices of osteopathic physicians									
Returns with and without adjusted gross income, total	3,181	3,181	168,357	111,847	95,827	16,020	89,120	3,179	26,472
Returns with adjusted gross income, total	3,179	3,179	168,271	112,546	95,753	16,793	89,120	3,179	26,472
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	1,555	1,555	80,364	48,384	41,756	6,628	37,394	1,555	8,705
\$20,000 under \$50,000	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	610	610	57,058	39,764	33,785	5,979	33,739	610	11,402
\$100,000 under \$500,000	114	114	19,129	15,322	13,105	2,217	13,049	114	5,572
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Medical and health services: Offices of chiropractors									
Returns with and without adjusted gross income, total	18,789	18,789	550,548	330,679	255,646	75,033	211,267	15,701	43,561
Returns with adjusted gross income total	18,452	18,452	523,680	334,200	254,997	79,203	211,267	15,701	43,561
\$1 under \$5,000	1,998	1,998	8,140	5,368	—295	5,664	(*)	(*)	(*)
\$5,000 under \$10,000	2,734	2,734	36,988	21,137	17,701	3,436	8,662	2,233	1,204
\$10,000 under \$20,000	7,083	7,083	137,437	99,763	62,848	36,915	51,002	5,514	7,885
\$20,000 under \$50,000	6,130	6,130	284,359	172,123	143,416	28,707	122,551	6,130	25,005
\$50,000 under \$100,000	496	496	56,551	34,648	31,231	3,417	27,531	496	9,013
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services: Offices of optometrists									
Returns with and without adjusted gross income, total	12,188	12,188	826,550	352,433	293,654	58,779	259,361	11,543	65,789
Returns with adjusted gross income total	11,917	11,917	820,030	356,568	290,957	65,611	259,361	11,629	65,742
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,905	2,905	68,229	43,004	24,372	18,632	26,224	2,905	4,474
\$20,000 under \$50,000	7,159	7,159	591,658	220,991	204,548	16,443	160,675	7,159	37,020
\$50,000 under \$100,000	1,223	1,223	132,931	74,638	54,208	20,430	58,857	1,223	18,704
\$100,000 under \$500,000	114	114	21,440	14,187	7,478	6,709	12,459	114	5,372
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services: Registered and practical nurses									
Returns with and without adjusted gross income, total	54,474	54,702	253,005	608,937	204,770	404,167	368,597	43,367	69,994
Returns with adjusted gross income total	54,474	54,702	253,005	608,937	204,770	404,167	368,597	43,367	69,994
\$1 under \$5,000	14,641	14,641	35,064	42,873	26,103	16,770	6,089	5,319	725
\$5,000 under \$10,000	17,369	17,369	98,152	132,179	80,210	51,969	70,324	16,103	11,159
\$10,000 under \$20,000	13,417	13,417	67,716	194,539	57,246	137,293	121,167	12,898	21,361
\$20,000 under \$50,000	8,853	8,853	50,006	226,619	40,544	186,075	162,353	6,853	33,978
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services: Nursing and personal care facilities									
Returns with and without adjusted gross income, total	14,840	14,951	793,555	146,229	79,541	68,688	96,223	8,580	22,371
Returns with adjusted gross income, total	13,281	13,357	644,625	165,515	84,676	80,839	96,223	8,573	22,333
\$1 under \$5,000	4,437	4,437	75,828	11,385	8,339	3,046	(*)	(*)	(*)
\$5,000 under \$10,000	3,485	3,485	51,282	24,344	11,185	13,159	8,698	2,650	1,168
\$10,000 under \$20,000	3,242	3,242	45,748	45,478	7,655	37,823	25,002	3,242	4,103
\$20,000 under \$50,000	1,770	1,770	269,738	50,980	37,395	13,585	36,899	1,659	7,605
\$50,000 under \$100,000	264	295	116,617	17,190	14,720	2,470	14,226	259	4,589
\$100,000 under \$500,000	79	108	63,677	13,045	3,855	9,190	8,791	75	3,926
\$500,000 under \$1,000,000	4	10	21,735	3,093	1,527	1,566	1,438	3	806
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,559	1,584	148,930	—17,266	—5,135	—12,151	(*)	(*)	(*)
Medical and health services: Dental laboratories									
Returns with and without adjusted gross income, total	6,469	6,469	221,587	116,725	64,776	21,947	78,759	5,698	17,133
Returns with adjusted gross income, total	5,925	5,925	219,561	118,091	97,108	20,983	78,759	5,698	17,133
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	2,715	2,715	78,119	39,437	37,176	2,261	23,243	2,715	3,829
\$20,000 under \$50,000	1,669	1,669	100,711	55,731	45,286	10,445	41,022	1,669	9,681
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services: Other medical and health services									
Returns with and without adjusted gross income, total	43,321	43,828	719,714	1,027,813	333,773	694,040	713,380	38,321	172,879
Returns with adjusted gross income, total	42,781	43,288	712,385	1,031,858	333,722	698,136	713,380	38,321	172,879
\$1 under \$5,000	3,222	3,222	28,810	9,637	4,238	5,399	(*)	(*)	(*)
\$5,000 under \$10,000	4,764	4,764	57,166	33,283	7,392	25,891	12,275	3,701	1,862
\$10,000 under \$20,000	12,232	12,232	103,588	179,925	34,578	145,348	112,590	11,375	19,402
\$20,000 under \$50,000	19,851	20,269	413,353	609,576	225,008	384,568	436,882	19,851	98,620
\$50,000 under \$100,000	2,450	2,538	84,674	159,202	51,016	108,186	121,013	2,450	39,778
\$100,000 under \$500,000	260	261	24,772	37,932	11,490	26,442	28,179	260	12,207
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Legal services									
Returns with and without adjusted gross income, total	149,874	150,951	4,481,120	4,452,176	2,218,916	2,233,260	3,199,398	133,195	928,397
Returns with adjusted gross income, total	147,290	148,367	4,414,917	4,545,485	2,228,330	2,317,155	3,199,398	133,169	928,148
\$1 under \$5,000	8,985	8,985	60,387	25,473	15,256	10,217	3,363	2,325	263
\$5,000 under \$10,000	14,466	14,466	288,550	106,159	102,828	3,331	36,357	10,326	4,846
\$10,000 under \$20,000	37,389	37,389	655,845	569,995	287,963	282,032	315,737	34,965	55,065
\$20,000 under \$50,000	64,651	65,133	1,800,841	2,029,253	904,314	1,124,939	1,427,679	63,913	328,428
\$50,000 under \$100,000	18,121	18,128	1,097,684	1,209,142	639,657	569,485	933,640	17,982	319,495
\$100,000 under \$500,000	3,612	3,631	463,350	548,413	259,719	288,594	434,703	3,593	193,510
\$500,000 under \$1,000,000	54	54	19,719	36,817	12,002	24,815	29,615	53	16,477
\$1,000,000 or more	12	12	8,541	20,233	6,591	13,642	18,304	12	10,064
Returns with no adjusted gross income	2,584	2,584	66,203	-93,309	-9,414	-83,895	—	26	249
Educational services									
Returns with and without adjusted gross income, total	146,167	147,876	731,631	2,236,363	216,562	2,019,801	1,392,619	120,330	288,296
Returns with adjusted gross income, total	144,456	146,145	716,099	2,254,340	219,097	2,035,243	1,392,619	120,323	288,293
\$1 under \$5,000	22,558	22,558	129,907	59,808	40,258	19,550	5,639	4,749	609
\$5,000 under \$10,000	26,735	26,780	116,360	196,579	45,415	151,164	85,572	22,134	11,440
\$10,000 under \$20,000	58,253	58,855	241,143	865,127	69,204	795,923	499,002	56,960	84,037
\$20,000 under \$50,000	34,232	35,274	187,320	930,428	49,655	880,773	643,746	33,803	133,834
\$50,000 under \$100,000	2,393	2,393	32,341	153,056	11,026	142,032	119,525	2,393	39,839
\$100,000 under \$500,000	276	276	4,406	37,796	769	37,027	29,385	275	12,762
\$500,000 under \$1,000,000	5	5	1,734	3,922	739	3,183	3,519	5	1,941
\$1,000,000 or more	4	4	2,888	7,622	2,031	5,591	6,231	4	3,831
Returns with no adjusted gross income	1,731	1,731	15,732	-17,977	-2,535	-15,442	—	(*)	(*)
Engineering and architectural services									
Returns with and without adjusted gross income, total	74,374	74,374	1,475,253	1,573,981	483,210	1,090,771	1,087,877	65,644	267,487
Returns with adjusted gross income, total	73,322	73,322	1,437,772	1,615,213	483,539	1,131,674	1,087,877	65,644	267,487
\$1 under \$5,000	5,160	5,160	53,721	16,818	11,657	5,161	(*)	(*)	(*)
\$5,000 under \$10,000	12,343	12,343	154,538	91,173	33,347	57,826	31,712	8,918	4,307
\$10,000 under \$20,000	22,228	22,228	282,892	341,200	82,841	258,359	194,762	21,432	33,347
\$20,000 under \$50,000	30,028	30,028	649,123	860,289	230,757	629,532	611,236	30,014	134,599
\$50,000 under \$100,000	3,019	3,019	179,438	203,766	82,002	121,764	162,966	3,017	54,636
\$100,000 under \$500,000	529	529	97,244	86,498	34,480	52,018	70,923	529	32,968
\$500,000 under \$1,000,000	12	12	6,829	8,150	2,570	5,580	6,911	12	3,529
\$1,000,000 or more	3	3	13,887	7,319	5,865	1,434	6,789	3	3,749
Returns with no adjusted gross income	1,052	1,052	37,481	-41,232	-329	-40,903	—	(*)	(*)
Accounting, auditing, and bookkeeping services: Total									
Returns with and without adjusted gross income, total	150,891	151,490	1,715,207	2,987,464	807,467	2,179,997	1,980,767	132,757	439,928
Returns with adjusted gross income, total	149,781	150,380	1,706,554	3,007,858	804,812	2,203,046	1,980,767	132,753	439,921
\$1 under \$5,000	12,934	12,934	45,023	43,286	15,217	28,069	3,079	2,030	282
\$5,000 under \$10,000	21,911	21,956	157,197	169,615	71,051	98,564	67,382	17,302	9,340
\$10,000 under \$20,000	51,847	51,930	396,380	791,553	160,819	630,734	464,267	50,507	71,773
\$20,000 under \$50,000	58,618	59,041	851,327	1,663,613	435,829	1,227,784	1,175,979	58,444	252,666
\$50,000 under \$100,000	3,966	4,010	207,935	257,397	96,195	161,202	204,007	3,966	68,6
\$100,000 under \$500,000	496	500	47,195	72,425	24,999	47,426	58,683	495	26,344
\$500,000 under \$1,000,000	6	6	1,241	3,676	686	2,990	3,456	6	1,950
\$1,000,000 or more	3	3	256	6,293	16	6,277	3,914	3	2,735
Returns with no adjusted gross income	1,110	1,110	8,653	-20,394	2,655	-23,049	—	(*)	(*)
Accounting, auditing, and bookkeeping services: Certified public accountants									
Returns with and without adjusted gross income, total	26,355	26,355	687,984	769,519	330,200	439,319	534,011	25,267	136,044
Returns with adjusted gross income, total	26,281	26,281	685,999	774,661	329,996	444,665	534,011	25,267	136,044
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	6,378	6,378	74,455	101,089	35,804	65,285	51,642	6,358	8,370
\$20,000 under \$50,000	15,636	15,636	421,811	474,836	208,050	266,786	332,511	15,636	72,825
\$50,000 under \$100,000	2,131	2,131	142,681	138,635	64,753	73,882	108,563	2,131	36,423
\$100,000 under \$500,000	294	294	29,055	42,020	15,536	26,484	34,065	293	15,304
\$500,000 under \$1,000,000	5	5	881	6,136	334	5,802	4,419	5	2,886
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services									
Returns with and without adjusted gross income, total	125,003	125,135	1,027,223	2,229,863	477,267	1,752,596	1,455,142	107,937	305,713
Returns with adjusted gross income, total	123,967	124,099	1,020,555	2,245,115	474,816	1,770,299	1,455,142	107,933	305,706
\$1 under \$5,000	12,479	12,479	43,108	41,868	14,054	27,814	3,079	2,030	282
\$5,000 under \$10,000	20,529	20,574	141,996	159,088	66,695	92,393	64,571	16,458	9,104
\$10,000 under \$20,000	45,489	45,552	321,925	690,800	125,015	565,785	412,713	44,149	69,403
\$20,000 under \$50,000	43,385	43,405	429,516	1,197,803	227,779	970,024	849,945	43,211	181,135
\$50,000 under \$100,000	1,879	1,879	65,254	121,318	31,442	89,876	97,265	1,879	32,943
\$100,000 under \$500,000	202	206	18,140	30,405	9,463	20,942	24,618	202	11,040
\$500,000 under \$1,000,000	4	4	616	3,833	368	3,465	2,951	4	1,799
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,036	1,036	6,668	-15,252	2,451	-17,703	—	(*)	(*)

Footnote at end of table

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Other services									
Returns with and without adjusted gross income, total	193,033	196,323	1,411,249	3,592,106	456,490	3,135,616	2,471,661	158,417	622,028
Returns with adjusted gross income, total	189,515	192,572	1,350,011	3,744,692	468,062	3,276,630	2,471,661	158,409	621,959
\$1 under \$5,000	30,920	31,192	126,673	87,153	28,146	58,007	12,449	6,084	1,420
\$5,000 under \$10,000	31,083	31,163	181,510	231,604	33,513	198,091	88,779	24,003	11,910
\$10,000 under \$20,000	59,362	59,900	254,025	650,593	96,320	754,273	508,728	58,255	67,918
\$20,000 under \$50,000	57,802	58,759	409,271	1,678,473	152,226	1,526,247	1,185,350	57,757	266,064
\$50,000 under \$100,000	8,295	8,430	138,709	529,402	79,642	449,760	401,105	6,288	128,786
\$100,000 under \$500,000	1,995	2,064	111,859	307,451	58,761	248,690	229,074	1,965	101,792
\$500,000 under \$1,000,000	41	45	15,897	25,974	10,840	15,134	21,087	40	10,890
\$1,000,000 or more	17	21	12,067	34,242	8,614	25,628	25,089	17	13,179
Returns with no adjusted gross income	3,518	3,751	61,238	-152,786	-11,572	-141,214	—	(*)	(*)
Nature of Business Not Allocable									
Returns with and without adjusted gross income, total	18,555	16,604	238,083	263,426	44,289	218,137	168,807	12,956	41,942
Returns with adjusted gross income, total	17,870	18,119	222,249	271,105	46,605	224,500	168,807	12,952	41,887
\$1 under \$5,000	4,442	4,442	34,569	11,522	5,998	5,524	(*)	(*)	(*)
\$5,000 under \$10,000	5,046	5,046	82,300	36,707	11,498	25,209	13,663	4,088	1,491
\$10,000 under \$20,000	3,755	3,755	23,024	53,061	1,947	51,114	31,061	3,717	5,120
\$20,000 under \$50,000	4,131	4,379	37,949	119,205	16,418	102,787	81,326	3,970	17,652
\$50,000 under \$100,000	321	321	(*)	20,177	3,020	17,157	16,883	321	5,600
\$100,000 under \$500,000	167	167	9,331	24,037	4,772	19,265	20,202	167	8,996
\$500,000 under \$1,000,000	8	6	18,848	6,398	2,952	3,444	4,469	6	2,879
\$1,000,000 or more									
Returns with no adjusted gross income	685	685	15,834	-7,679	-2,316	-5,363	—	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Because of the small number of sample returns, data are not shown separately for all industries, however, they are included in the appropriate totals.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount		
						Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
All Industries												
Businesses with and without net income, total	9,859,373	10,881,969	339,221,398	144,639,186	44,811,260	6,236,935	77,304,549	23,023,377	7,108,423	21,945,335		
Businesses with net income, total	6,964,202	7,385,833	290,767,924	108,905,398	57,272,242	3,896,112	40,666,650	10,966,506	5,152,976	16,356,973		
\$1 under \$2,000	2,733,823	2,834,819	22,706,472	31,461,579	2,243,924	1,919,339	22,876,475	6,339,180	1,775,704	3,918,016		
\$2,000 under \$5,000	1,623,930	1,647,753	32,481,581	17,197,517	5,449,062	900,959	8,162,569	3,585,886	1,049,949	1,950,992		
\$5,000 under \$10,000	1,286,252	1,276,444	52,288,545	16,989,728	8,132,552	576,707	5,046,003	2,809,173	1,017,961	2,000,866		
\$10,000 under \$25,000	1,116,821	1,124,849	91,947,080	23,830,456	17,418,062	443,461	3,778,197	2,734,197	1,031,964	3,401,693		
\$25,000 under \$50,000	371,018	371,642	53,792,546	14,577,537	12,602,921	123,661	1,218,077	756,539	362,560	2,908,256		
\$50,000 or more	129,943	130,326	37,551,700	10,589,292	10,425,721	46,581	626,527	462,956	126,267	3,271,256		
Businesses with deficit, total	3,344,229	3,496,136	48,453,474	43,995,548	-12,660,982	2,613,442	39,937,304	16,719,226	2,267,410	7,065,147		
Under \$5,000	2,802,689	2,909,169	23,960,429	37,671,838	-4,154,319	2,247,010	32,612,978	9,213,179	2,016,195	5,118,296		
\$5,000 under \$10,000	362,348	364,403	8,088,417	4,640,226	-2,555,659	259,449	4,647,157	2,548,728	186,785	862,349		
\$10,000 under \$25,000	166,272	167,576	7,850,380	2,134,355	-2,508,299	104,326	2,248,900	2,394,564	64,342	696,104		
\$25,000 or more	53,653	54,988	8,554,248	316,566	-3,442,705	29,653	1,130,083	2,631,188	18,485	705,927		
All Nonfarm Industries												
Businesses with and without net income, total	7,221,346	7,759,576	273,954,741	110,992,081	38,636,453	4,630,673	57,707,265	13,648,359	5,361,743	16,968,258		
Businesses with net income, total	5,487,531	5,734,192	240,794,707	88,309,529	45,624,890	3,195,729	34,996,190	7,688,459	4,168,963	13,486,337		
\$1 under \$2,000	2,115,105	2,177,503	17,727,793	25,640,161	1,715,903	1,563,443	19,447,303	4,476,955	1,440,041	3,159,417		
\$2,000 under \$5,000	1,259,333	1,274,453	26,423,263	13,668,261	4,224,020	737,204	6,993,263	2,450,978	818,198	1,539,165		
\$5,000 under \$10,000	1,000,563	1,007,160	43,522,580	13,317,441	7,216,229	472,558	4,294,859	1,806,353	821,401	1,548,265		
\$10,000 under \$25,000	862,572	867,086	76,150,160	18,573,180	13,445,916	349,761	3,300,049	1,827,215	817,607	1,723,199		
\$25,000 under \$50,000	297,143	297,610	45,055,095	11,661,068	10,123,286	104,061	1,112,668	425,114	291,151	2,373,692		
\$50,000 or more	110,079	110,360	31,915,806	9,006,798	8,899,536	40,764	573,568	466,306	106,992	2,809,510		
Businesses with deficit, total	1,948,829	2,025,384	33,160,034	26,390,599	-5,988,437	1,571,801	24,498,671	7,880,385	1,361,122	4,156,618		
Under \$5,000	1,709,007	1,768,934	16,932,262	23,859,750	-2,224,012	1,410,540	21,165,416	4,918,346	1,255,751	3,237,274		
\$5,000 under \$10,000	161,855	162,310	5,655,480	2,095,294	-1,125,105	118,086	2,137,970	1,082,429	80,564	407,430		
\$10,000 under \$25,000	71,071	71,693	5,435,503	740,940	-1,067,794	41,915	957,587	851,147	23,927	284,838		
\$25,000 or more	21,881	22,447	5,136,789	-110,088	-1,571,526	12,166	505,695	955,743	7,193	318,160		
Agriculture, Forestry, and Fishing												
Businesses with and without net income, total	3,271,670	3,367,244	69,269,670	44,241,600	5,567,213	1,999,391	24,445,453	14,208,934	2,166,462	6,798,817		
Businesses with net income, total	1,762,623	1,799,665	53,412,820	24,642,649	12,555,439	843,031	6,815,710	5,271,500	1,177,706	3,483,808		
\$1 under \$2,000	705,880	718,273	5,262,866	6,711,614	574,826	417,762	4,044,628	2,092,160	387,605	850,904		
\$2,000 under \$5,000	407,512	408,763	6,536,707	3,864,045	1,344,864	185,189	1,226,735	1,226,735	257,391	442,204		
\$5,000 under \$10,000	296,424	296,991	9,432,529	4,055,364	2,109,166	118,273	838,554	1,107,644	222,171	488,354		
\$10,000 under \$25,000	271,918	274,042	16,723,097	5,719,128	4,215,737	101,363	523,143	980,248	230,371	724,091		
\$25,000 under \$50,000	80,128	80,180	9,421,689	3,158,346	2,680,449	21,430	117,172	360,727	77,647	588,444		
\$50,000 or more	21,386	21,416	6,035,932	1,634,212	1,630,397	6,234	56,448	7,367	20,670	496,746		
Businesses with deficit, total	1,558,460	1,567,579	15,856,850	20,246,555	-6,968,226	1,172,598	17,774,670	9,440,111	1,015,253	3,440,528		
Under \$5,000	1,219,016	1,223,605	7,329,610	15,655,564	-2,059,080	941,659	13,078,732	4,635,912	849,514	2,141,346		
\$5,000 under \$10,000	210,866	211,189	2,511,248	2,740,517	-1,493,000	149,625	2,698,706	1,534,811	113,169	490,885		
\$10,000 under \$25,000	99,392	99,452	2,499,948	1,506,260	-1,488,613	65,934	1,396,322	1,598,551	42,690	442,140		
\$25,000 or more	33,090	33,333	3,536,044	504,245	-1,927,533	18,243	681,283	1,750,495	12,055	436,597		
Farms												
Businesses with and without net income, total	3,045,302	3,122,393	65,266,657	41,158,095	4,974,807	1,843,913	22,455,235	13,728,053	2,004,472	6,394,158		
Businesses with net income, total	1,621,079	1,651,641	48,973,217	22,984,664	11,647,352	762,447	6,158,259	5,179,053	1,081,074	3,293,641		
\$1 under \$2,000	647,144	657,316	4,978,679	6,120,809	528,021	374,269	3,602,890	1,899,898	352,485	790,990		
\$2,000 under \$5,000	372,049	373,300	6,058,318	3,605,713	1,225,042	168,195	1,193,208	1,193,208	237,073	419,577		
\$5,000 under \$10,000	268,761	269,284	8,765,955	3,753,716	1,916,323	105,138	764,037	1,073,356	199,753	461,995		
\$10,000 under \$25,000	255,938	257,763	15,796,920	5,424,840	3,972,146	94,481	486,362	966,332	215,983	693,395		
\$25,000 under \$50,000	73,984	74,032	8,737,451	2,945,637	2,479,635	19,676	105,626	360,376	71,517	551,880		
\$50,000 or more	19,923	19,946	5,635,894	1,593,045	1,526,185	5,849	53,568	13,292	19,327	467,766		
Businesses with deficit, total	1,464,340	1,470,752	15,293,440	18,679,749	-6,672,545	1,092,242	16,396,432	8,555,802	943,783	3,204,302		
Under \$5,000	1,137,340	1,140,235	7,028,167	14,396,910	-1,930,307	872,134	11,975,813	4,351,404	786,676	1,967,815		
\$5,000 under \$10,000	201,869	202,093	2,432,937	2,558,601	-1,430,554	142,045	2,523,220	1,465,935	106,684	458,060		
\$10,000 under \$25,000	95,827	95,893	2,414,877	1,409,892	-1,440,505	62,889	1,314,590	1,535,807	40,580	421,506		
\$25,000 or more	32,345	32,541	3,417,459	459,909	-1,871,179	17,784	647,361	1,683,727	11,579	418,249		
Field crop												
Businesses with and without net income, total	1,310,622	1,334,421	28,809,120	18,954,926	5,487,597	715,479	7,622,720	5,444,609	899,269	2,815,611		
Businesses with net income, total	918,090	930,395	24,181,209	14,179,137	7,240,523	426,558	3,736,541	3,202,073	660,899	2,149,728		
\$1 under \$2,000	338,410	341,056	2,006,855	3,498,491	283,848	196,759	2,124,172	1,090,471	203,645	463,883		
\$2,000 under \$5,000	225,976	227,045	3,041,087	2,274,759	741,137	98,492	743,911	789,711	156,014	278,064		
\$5,000 under \$10,000	147,586	147,930	3,665,713	2,225,361	1,049,262	60,152	433,622	682,477	115,222	305,453		
\$10,000 under \$25,000	146,165	147,260	7,374,071	3,202,179	2,307,470	54,368	298,639	596,070	127,037	440,424		
\$25,000 under \$50,000	52,743	52,750	5,154,358	2,091,746	1,784,486	14,625	68,133	239,127	51,246	391,409		
\$50,000 or more	14,343	14,354	2,939,125	1,141,816	1,074,320	4,216	30,712	36,784	14,021	328,800		
Businesses with deficit, total	403,162	404,026	4,627,911	4,813,380	-1,752,926	293,372	4,237,926	2,328,380	244,060	788,165		
Under \$5,000	308,746	309,439	2,093,949	3,880,764	-456,355	231,837	3,098,048	1,239,071	201,902	523,046		
\$5,000 under \$10,000	59,470	59,470	855,309	705,246	-419,332	39,694	738,782	385,796	31,058	118,343		
\$10,000 under \$25,000	25,418	25,419	724,215	288,792	-388,038	16,373	283,193	393,637	9,417	69,274		
\$25,000 or more	9,869	9,698	954,438	-49,420	-469,201	5,566	122,892	316,889	1,836	61,715		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses			Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms—Continued										
Fruit, tree nut, and vegetable										
Businesses with and without net income, total	158,593	159,630	3,766,060	2,787,563	200,277	97,554	1,511,357	1,055,929	113,153	512,895
Businesses with net income, total	73,471	73,485	3,092,386	1,360,941	603,469	35,001	376,907	380,565	53,617	238,958
\$1 under \$2,000	30,692	30,692	199,780	354,119	24,073	15,914	184,544	145,502	16,532	50,671
\$2,000 under \$5,000	13,239	13,239	222,007	190,765	47,003	4,977	74,528	69,234	13,003	31,416
\$5,000 under \$10,000	13,442	13,442	702,607	232,242	106,510	8,056	57,284	66,448	9,742	33,666
\$10,000 under \$25,000	11,309	11,309	823,013	285,275	181,902	4,919	44,624	58,749	9,613	47,418
\$25,000 under \$50,000	3,357	3,357	585,720	163,010	119,236	655	11,738	32,036	3,338	31,677
\$50,000 or more	1,443	1,446	559,259	138,535	124,745	490	5,289	8,501	1,400	44,776
Businesses with deficit, total	86,013	86,145	693,674	1,426,959	-403,192	62,586	1,134,741	695,410	59,608	278,739
Under \$5,000	67,515	67,567	276,225	1,026,029	-112,283	51,690	784,727	353,585	49,689	158,066
\$5,000 under \$10,000	10,175	10,182	136,295	188,304	-73,969	5,233	149,162	113,111	4,505	39,573
\$10,000 under \$25,000	6,390	6,390	124,218	138,401	-101,568	4,298	125,427	114,542	4,108	37,535
\$25,000 or more	1,987	2,006	156,936	81,555	-115,372	1,397	78,379	118,548	1,360	45,826
Horticultural specialty										
Businesses with and without net income, total	16,090	18,091	418,442	283,668	20,573	11,618	195,850	67,245	12,136	42,378
Businesses with net income, total	7,698	7,698	328,453	108,270	54,761	3,173	38,839	14,670	3,771	16,189
\$1 under \$2,000	2,567	2,567	31,477	32,349	789	2,497	26,955	4,605	2,412	3,856
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	254	254	71,936	20,730	19,542	(*)	(*)	997	254	6,363
Businesses with deficit, total	10,392	10,393	87,989	175,398	-34,188	8,445	157,011	52,575	8,365	26,189
Under \$5,000	9,169	9,169	55,601	153,534	-15,380	7,536	131,047	37,867	7,548	20,990
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	189	189	16,609	3,353	-9,699	(*)	(*)	6,052	(*)	(*)
Livestock										
Businesses with and without net income, total	1,356,072	1,359,779	31,105,481	15,485,574	-360,258	848,625	9,962,848	5,843,184	808,867	2,261,067
Businesses with net income, total	571,619	573,267	21,575,939	6,447,323	3,468,017	269,112	1,666,035	1,313,271	321,649	726,358
\$1 under \$2,000	247,585	247,732	2,676,914	1,737,218	191,780	137,978	989,280	556,158	104,763	186,037
\$2,000 under \$5,000	111,292	111,337	2,607,143	896,065	366,166	59,820	323,991	205,908	54,891	78,389
\$5,000 under \$10,000	100,860	100,860	4,276,597	1,176,423	712,149	35,370	201,658	262,616	69,627	101,963
\$10,000 under \$25,000	92,705	92,705	7,199,092	1,770,159	1,377,089	32,040	124,619	268,451	74,291	113,043
\$25,000 under \$50,000	17,122	17,162	2,867,900	647,501	548,572	4,114	20,100	78,829	16,214	117,929
\$50,000 or more	3,467	3,471	1,948,293	250,844	272,261	922	15,958	-37,375	3,328	74,526
Businesses with deficit, total	784,778	786,512	9,529,542	9,055,692	-3,828,275	579,708	8,323,306	4,560,661	487,416	1,555,724
Under \$5,000	601,787	602,487	4,456,215	6,736,205	-1,114,245	454,410	5,912,488	1,937,962	400,525	863,160
\$5,000 under \$10,000	112,606	112,606	1,370,608	1,322,741	-802,534	81,546	1,339,813	785,462	58,840	229,979
\$10,000 under \$25,000	53,560	53,564	1,496,550	729,588	-799,128	34,965	703,816	825,100	20,866	225,063
\$25,000 or more	17,758	17,855	2,206,169	335,349	-1,112,368	9,493	383,356	1,064,361	7,482	273,044
Animal specialty										
Businesses with and without net income, total	54,589	54,705	424,159	869,358	-173,652	48,396	757,031	305,979	42,783	151,703
Businesses with net income, total	7,881	7,881	241,302	155,495	38,422	6,769	73,645	43,428	7,432	23,911
\$1 under \$2,000	5,029	5,029	19,006	83,229	6,446	4,974	56,846	19,937	4,963	12,095
\$2,000 under \$5,000	879	879	35,333	17,603	3,429	848	6,661	7,513	806	3,057
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	46,715	46,824	182,857	734,156	-212,074	41,627	683,386	262,844	35,358	127,831
Under \$5,000	37,646	37,755	82,439	521,559	-72,534	34,834	512,816	81,277	29,477	69,322
\$5,000 under \$10,000	5,544	5,544	12,372	93,897	-37,409	4,602	79,174	52,132	3,542	17,299
\$10,000 under \$25,000	2,658	2,658	39,853	75,266	-41,764	1,853	86,526	48,504	1,894	22,434
\$25,000 or more	867	867	48,193	43,434	-60,367	338	22,870	80,931	445	18,776
Farms not allocable										
Businesses with and without net income, total	195,458	195,767	725,395	3,563,455	-199,730	135,793	2,207,741	1,555,444	154,420	647,393
Businesses with net income, total	58,743	58,915	553,928	972,258	242,160	26,512	287,573	442,525	42,902	174,390
\$1 under \$2,000	30,196	30,240	44,647	447,102	21,085	18,829	233,212	192,805	21,049	75,130
\$2,000 under \$5,000	17,637	17,637	101,041	207,387	57,288	3,742	33,755	116,364	12,184	27,544
\$5,000 under \$10,000	5,865	5,869	83,728	103,803	39,898	1,062	3,337	60,568	4,636	18,373
\$10,000 under \$25,000	4,312	4,312	175,408	152,416	74,101	2,488	14,135	64,180	4,306	33,983
\$25,000 under \$50,000	498	498	47,357	29,402	19,049	219	2,945	7,408	494	7,520
\$50,000 or more	359	359	91,747	38,065	30,759	186	1,367	5,939	357	13,233
Businesses with deficit, total	136,807	136,852	171,467	2,599,131	-441,890	109,322	1,922,895	1,118,126	111,610	475,747
Under \$5,000	113,814	113,818	63,738	2,112,728	-159,510	92,818	1,556,326	715,912	98,800	340,436
\$5,000 under \$10,000	13,334	13,334	42,972	233,460	-89,341	10,297	202,547	120,254	8,045	51,589
\$10,000 under \$25,000	7,773	7,774	29,643	179,698	-108,867	5,378	130,374	158,191	4,374	47,134
\$25,000 or more	1,926	1,926	35,114	77,769	-84,172	859	36,515	125,426	431	37,927

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax					
	Returns	Businesses				Salaries and wages			Number of returns	Amount				
						Number of returns	Amount							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
Agriculture, Forestry, and Fishing—Continued														
Farms—Continued														
Farms operators only, total														
Businesses with and without net income, total	2,746,524	2,761,783	62,388,014	36,766,021	3,561,755	1,741,486	21,236,674	11,989,592	1,764,776	5,832,190				
Businesses with net income, total	1,332,797	1,336,998	47,291,260	19,036,700	10,121,556	676,307	5,287,599	3,627,545	654,090	2,621,608				
\$1 under \$2,000	521,783	524,163	4,685,141	4,796,749	407,193	323,095	3,099,990	1,289,566	268,520	605,362				
\$2,000 under \$5,000	289,132	289,177	5,553,779	2,718,553	953,375	151,065	1,014,608	750,570	173,342	297,150				
\$5,000 under \$10,000	210,417	210,587	6,062,179	2,823,450	1,509,878	92,589	637,818	675,754	143,722	311,362				
\$10,000 under \$25,000	225,706	225,738	15,023,803	4,600,768	3,497,999	85,981	409,139	693,630	185,761	523,080				
\$25,000 under \$50,000	68,436	68,477	8,450,062	2,675,154	2,306,545	19,018	96,505	272,104	65,969	475,357				
\$50,000 or more	18,647	18,856	5,516,296	1,487,318	1,446,566	5,598	49,912	—8,560	18,252	426,461				
Businesses with deficit, total	1,419,072	1,424,785	15,096,754	17,913,015	—6,559,801	1,067,390	15,988,738	8,484,078	914,197	3,064,528				
Under \$5,000	1,097,130	1,099,504	6,888,294	13,734,923	—1,885,860	850,789	11,627,125	3,993,676	760,635	1,652,928				
\$5,000 under \$10,000	198,546	198,770	2,411,447	2,494,450	—1,409,308	138,924	2,487,533	1,416,225	104,173	443,655				
\$10,000 under \$25,000	94,750	94,782	2,389,127	1,367,255	—1,423,751	62,530	1,294,990	1,496,016	39,804	410,768				
\$25,000 or more	31,527	31,719	3,407,886	447,781	—1,840,862	17,663	636,688	1,651,955	11,464	413,946				
Field crop														
Businesses with and without net income, total	1,032,119	1,037,137	26,429,428	15,156,497	4,243,522	625,365	6,981,415	3,933,560	682,163	2,301,544				
Businesses with net income, total	660,736	663,572	21,928,677	10,772,579	5,943,040	350,291	2,976,455	1,853,084	458,738	1,588,446				
\$1 under \$2,000	226,596	228,656	1,753,486	2,406,014	180,179	153,179	1,703,832	521,903	131,572	318,549				
\$2,000 under \$5,000	157,796	157,796	2,611,898	1,543,478	513,679	82,528	587,806	441,993	101,824	179,210				
\$5,000 under \$10,000	94,944	94,944	3,045,561	1,407,244	682,232	48,803	374,019	353,993	64,844	173,954				
\$10,000 under \$25,000	121,125	121,156	6,782,269	2,548,063	1,929,201	48,252	232,567	386,295	102,000	307,907				
\$25,000 under \$50,000	47,469	47,469	4,887,829	1,844,587	1,621,598	14,023	60,619	162,380	45,972	322,529				
\$50,000 or more	13,550	13,551	2,847,634	1,060,672	1,016,151	4,029	27,747	16,774	13,228	296,141				
Businesses with deficit, total	372,823	373,565	4,500,751	4,401,227	—1,699,518	276,130	4,021,725	2,079,020	224,486	719,472				
Under \$5,000	281,061	281,751	1,993,716	3,527,309	—427,157	217,023	2,913,941	1,040,525	184,949	467,930				
\$5,000 under \$10,000	57,113	57,113	834,311	664,343	—404,218	37,478	719,178	349,383	28,701	109,774				
\$10,000 under \$25,000	25,055	25,055	720,096	264,955	—383,138	16,144	271,142	376,951	9,054	83,130				
\$25,000 or more	9,637	9,645	952,626	—52,631	—485,005	5,527	119,528	312,846	1,817	80,243				
Fruit, tree nut, and vegetable														
Businesses with and without net income, total	151,950	152,936	3,743,576	2,670,140	185,120	96,286	1,493,752	991,268	108,142	484,992				
Businesses with net income, total	68,948	68,951	3,057,731	1,292,409	564,377	33,829	365,964	342,068	49,325	226,876				
\$1 under \$2,000	29,067	29,067	196,015	325,709	22,641	15,500	176,393	126,675	15,138	46,380				
\$2,000 under \$5,000	11,166	11,166	215,748	175,509	41,996	4,963	60,054	60,054	10,930	29,861				
\$5,000 under \$10,000	12,764	12,764	691,903	219,438	100,113	7,378	56,320	63,005	9,064	31,904				
\$10,000 under \$25,000	11,266	11,266	822,138	262,156	181,465	4,876	43,335	57,356	9,570	46,593				
\$25,000 under \$50,000	3,285	3,285	576,136	155,151	11,221	624	17,204	32,666	2,855	28,855				
\$50,000 or more	1,400	1,403	555,791	134,446	121,436	488	5,236	7,774	1,357	43,283				
Businesses with deficit, total	83,893	83,985	685,845	1,398,068	—399,257	62,490	1,128,079	669,246	58,869	272,918				
Under \$5,000	65,647	65,647	269,356	1,003,200	—111,395	51,606	779,061	335,534	49,208	153,658				
\$5,000 under \$10,000	10,175	10,182	136,295	188,304	—73,969	5,233	149,162	113,111	4,505	39,573				
\$10,000 under \$25,000	6,150	6,150	123,258	132,339	—98,521	4,286	124,431	106,429	3,870	36,122				
\$25,000 or more	1,987	2,006	156,936	81,555	—115,372	1,397	78,379	118,548	1,360	45,826				
Horticultural specialty														
Businesses with and without net income, total	18,050	18,051	415,007	281,301	21,699	11,578	192,963	66,639	12,096	41,816				
Businesses with net income, total	7,698	7,698	328,453	108,270	54,761	3,173	38,839	14,670	3,771	16,189				
\$1 under \$2,000	2,567	2,567	31,477	32,349	789	2,497	26,955	4,605	2,412	3,856				
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$50,000 or more	254	254	71,936	20,730	19,542	(*)	(*)	997	254	6,363				
Businesses with deficit, total	10,352	10,353	86,554	173,031	—33,062	8,405	154,124	51,969	8,325	25,627				
Under \$5,000	9,169	9,169	55,601	153,534	—15,380	7,536	131,047	37,867	7,548	20,990				
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
\$25,000 or more	149	149	(*)	986	—8,573	(*)	(*)	5,446	(*)	(*)				
Livestock														
Businesses with and without net income, total	1,343,684	1,346,561	30,672,827	15,214,804	—403,156	644,170	9,903,396	5,714,564	800,975	2,211,284				
Businesses with net income, total	563,415	564,262	21,389,940	6,300,655	3,407,232	267,161	1,651,720	1,241,703	316,636	696,522				
\$1 under \$2,000	245,342	245,399	2,663,011	1,715,610	189,683	136,551	982,777	543,150	103,904	184,032				
\$2,000 under \$5,000	108,749	108,794	2,585,414	877,075	359,466	59,709	322,305	195,304	54,148	75,096				
\$5,000 under \$10,000	99,438	99,438	4,238,062	1,149,377	703,276	34,968	197,209	248,892	68,205	97,459				
\$10,000 under \$25,000	90,063	90,063	7,095,938	1,682,742	1,338,871	31,320	122,493	221,578	153,357	153,357				
\$25,000 under \$50,000	17,122	17,162	2,867,900	647,501	548,572	4,114	20,100	78,829	16,214	117,929				
\$50,000 or more	3,402	3,406	1,339,615	248,090	267,554	322	15,958	—35,432	3,173	73,653				
Businesses with deficit, total	780,585	782,319	9,482,887	8,949,969	—3,810,388	577,203	8,258,350	4,502,007	484,533	1,534,998				
Under \$5,000	599,941	599,941	4,430,707	6,657,860	—1,111,016	452,966	5,899,287	1,899,287	397,981	848,288				
\$5,000 under \$10,000	111,690	111,734	1,370,246	1,310,217	—797,007	80,685	1,326,833	780,391	58,777	228,721				
\$10,000 under \$25,000	53,108	53,112	1,476,289	719,124	—790,846	34,857	698,429	611,541	20,613	223,264				
\$25,000 or more	17,735	17,832	2,205,645	330,959	—1,111,519	9,471	379,466	1,063,012	7,459	271,167				

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms—Continued										
Farms, operators only—Continued										
Animal specialty										
Businesses with and without net income, total	54,584	54,700	424,152	888,378	—173,830	48,392	756,824	305,184	42,778	151,327
Businesses with net income, total	7,881	7,881	241,302	155,495	38,422	6,769	73,645	43,428	7,432	23,911
\$1 under \$2,000	5,029	5,029	19,006	83,229	6,446	4,974	56,846	19,937	4,963	12,095
\$2,000 under \$5,000	879	879	35,333	17,603	3,429	849	6,661	7,513	806	3,057
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	46,710	46,819	182,850	733,176	—212,052	41,623	683,179	262,049	35,353	127,455
Under \$5,000	37,642	37,751	82,439	521,407	—72,521	34,830	512,609	81,319	29,473	69,299
\$5,000 under \$10,000	5,543	5,543	12,365	93,069	—37,400	4,602	79,174	51,295	3,541	16,946
\$10,000 under \$25,000	2,658	2,658	39,853	75,266	—41,764	1,853	68,526	48,504	1,894	22,434
\$25,000 or more	867	867	48,193	43,434	—60,367	338	22,870	80,931	445	18,776
Farms not allocable										
Businesses with and without net income, total	152,299	152,378	503,024	2,791,295	—311,800	119,517	1,981,836	1,121,259	123,601	500,267
Businesses with net income, total	24,634	24,634	345,157	422,814	93,724	15,442	182,336	146,754	18,696	72,808
\$1 under \$2,000	13,445	13,445	22,146	235,757	7,455	10,657	153,410	74,892	10,794	40,614
\$2,000 under \$5,000	7,379	7,379	53,679	83,888	24,766	2,701	19,760	39,362	5,320	8,701
\$5,000 under \$10,000	2,258	2,258	59,343	28,783	15,753	(*)	(*)	12,164	1,041	4,618
\$10,000 under \$25,000	1,076	1,076	98,122	40,611	17,078	870	7,718	17,815	1,070	9,597
\$25,000 under \$50,000	296	296	36,081	13,927	11,357	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	180	180	75,786	19,848	17,315	120	727	1,806	179	6,379
Businesses with deficit, total	127,709	127,744	157,867	2,371,621	—405,524	104,075	1,799,500	977,645	104,949	428,394
Under \$5,000	105,541	105,545	56,473	1,901,435	—148,411	87,843	1,438,020	611,826	92,291	289,076
\$5,000 under \$10,000	13,241	13,241	42,849	223,564	—88,745	10,253	199,444	112,865	7,955	47,370
\$10,000 under \$25,000	7,737	7,738	29,233	175,319	—108,342	5,361	128,730	154,931	4,338	45,804
\$25,000 or more	1,220	1,220	29,312	75,380	—60,026	638	35,981	99,425	395	37,472
Farms landlords only, total										
Businesses with and without net income, total	355,187	360,610	2,878,643	5,078,306	1,413,052	117,511	1,302,742	2,362,512	269,639	868,739
Businesses with net income, total	310,873	314,643	2,681,957	4,342,786	1,525,796	92,543	895,350	1,921,640	240,982	735,985
\$1 under \$2,000	133,044	133,153	293,538	1,357,232	120,828	53,889	516,769	719,635	84,650	186,419
\$2,000 under \$5,000	83,056	84,123	504,539	889,026	271,667	17,130	172,855	444,504	63,670	122,545
\$5,000 under \$10,000	58,638	58,697	703,776	936,867	406,445	12,769	127,759	402,663	56,111	51,338
\$10,000 under \$25,000	31,260	32,025	773,117	857,054	474,147	8,480	77,223	305,684	31,250	176,403
\$25,000 under \$50,000	5,548	5,555	287,389	270,483	173,090	658	9,121	88,272	5,548	76,323
\$50,000 or more	1,080	1,090	119,598	106,204	79,619	255	3,656	22,927	1,079	41,879
Businesses with deficit, total	45,840	45,967	196,686	780,671	—112,744	25,172	416,713	476,702	29,927	144,059
Under \$5,000	40,674	40,731	139,873	665,393	—44,427	21,581	350,993	358,827	26,477	115,760
\$5,000 under \$10,000	3,323	3,323	21,490	64,151	—21,246	3,121	35,687	49,710	2,511	14,405
\$10,000 under \$25,000	1,077	1,091	25,750	42,637	—16,754	359	19,600	38,791	876	10,738
\$25,000 or more	821	822	9,573	12,357	—30,317	122	10,675	31,999	116	4,366
Field crop										
Businesses with and without net income, total	293,778	297,284	2,379,692	4,000,097	1,244,075	94,943	983,295	1,772,727	226,990	663,910
Businesses with net income, total	264,011	266,823	2,252,532	3,602,310	1,297,483	77,753	768,663	1,536,164	207,532	599,912
\$1 under \$2,000	112,338	112,400	253,369	1,095,796	103,669	43,876	422,313	569,814	72,142	145,607
\$2,000 under \$5,000	68,182	69,249	429,189	731,281	227,458	15,964	156,105	347,718	54,190	98,854
\$5,000 under \$10,000	52,972	52,986	620,152	824,417	367,030	11,568	336,274	50,457	132,113	121,113
\$10,000 under \$25,000	26,007	26,104	591,802	682,529	378,269	6,116	66,072	238,188	26,004	136,926
\$25,000 under \$50,000	5,274	5,281	266,529	247,143	162,888	602	7,514	76,747	5,274	68,880
\$50,000 or more	793	803	91,491	81,144	58,169	187	2,965	20,010	793	32,659
Businesses with deficit, total	30,415	30,461	127,160	418,876	—53,408	17,300	219,128	253,156	19,650	70,631
Under \$5,000	27,686	27,688	100,231	354,160	—29,198	14,815	184,107	199,251	16,954	55,523
\$5,000 under \$10,000	2,357	2,357	20,998	40,903	—15,114	2,216	19,604	36,413	2,357	6,575
\$10,000 under \$25,000	363	363	4,119	23,837	—4,900	229	12,051	16,686	363	6,144
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock										
Businesses with and without net income, total	13,195	13,198	232,654	263,038	42,898	5,185	79,720	140,420	8,604	50,772
Businesses with net income, total	9,005	9,005	185,999	158,001	60,785	2,660	14,764	82,452	5,724	30,361
\$1 under \$2,000	2,333	2,333	13,903	21,794	2,097	1,427	6,503	13,194	859	2,005
\$2,000 under \$5,000	2,543	2,543	21,729	18,990	6,700	(*)	(*)	10,694	(*)	(*)
\$5,000 under \$10,000	1,422	1,422	38,535	27,046	8,873	(*)	(*)	13,724	1,422	4,504
\$10,000 under \$25,000	2,642	2,642	103,154	87,417	38,418	(*)	(*)	46,873	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,193	4,193	46,655	105,723	—17,887	2,505	64,956	58,654	2,880	20,726
Under \$5,000	2,846	2,846	25,508	78,345	—3,229	1,514	42,899	38,675	2,544	14,872
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—			Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax		
	Returns	Businesses	Total		Net income or deficit	Salaries and wages		Number of returns		Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Agriculture, Forestry, and Fishing—Continued												
Farms—Continued												
Farms, landlords only—Continued												
Farms not allocable												
Businesses with and without net income, total	43,166	43,389	222,371	773,242	112,070	16,276	225,905	435,267	30,826	147,589		
Businesses with net income, total	34,109	34,261	208,771	549,444	148,436	11,070	105,237	295,771	24,206	101,582		
\$1 under \$2,000	16,751	16,795	22,501	211,345	13,630	8,172	79,802	117,913	10,255	34,516		
\$2,000 under \$5,000	10,258	10,258	47,362	123,499	32,502	1,041	13,995	77,002	6,864	18,843		
\$5,000 under \$10,000	3,607	3,611	34,385	75,020	24,145	162	2,471	48,404	3,595	13,755		
\$10,000 under \$25,000	3,236	3,236	77,286	111,605	57,023	1,618	8,417	46,365	3,236	24,386		
\$25,000 under \$50,000	202	202	11,276	15,475	7,692	(*)	(*)	6,693	202	4,621		
\$50,000 or more	179	179	15,961	16,217	13,444	(*)	(*)	4,133	178	6,654		
Businesses with deficit, total	9,098	9,108	13,600	227,510	-36,366	5,247	123,395	140,481	6,661	47,353		
Under \$5,000	8,273	8,273	7,265	211,293	-11,099	5,175	118,306	104,086	6,509	41,360		
\$5,000 under \$10,000	93	93	123	9,896	-596	44	3,103	7,389	90	4,219		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Agricultural services												
Businesses with and without net income, total	181,588	181,691	3,363,222	2,836,026	528,107	124,261	1,644,671	463,248	134,159	360,520		
Businesses with net income, total	108,761	108,767	2,956,880	1,424,962	766,362	61,738	539,857	118,743	79,313	172,871		
\$1 under \$2,000	41,650	41,650	203,717	452,059	33,810	32,064	355,152	63,097	27,453	46,640		
\$2,000 under \$5,000	25,116	25,116	380,659	183,214	84,593	11,446	83,537	15,084	15,211	16,010		
\$5,000 under \$10,000	21,168	21,168	516,275	233,687	149,760	10,177	57,000	26,927	17,478	20,923		
\$10,000 under \$25,000	13,669	13,669	824,931	259,955	208,619	6,074	31,205	20,131	12,147	27,250		
\$25,000 under \$50,000	5,721	5,721	649,440	198,516	188,440	1,604	11,157	-1,081	5,707	34,547		
\$50,000 or more	1,443	1,443	379,858	97,760	101,140	379	2,346	-5,706	1,323	27,529		
Businesses with deficit, total	72,878	72,924	406,342	1,215,585	-238,255	62,530	1,105,677	348,163	54,897	169,177		
Under \$5,000	61,439	61,479	208,996	937,197	-95,454	52,777	845,835	166,816	46,445	126,547		
\$5,000 under \$10,000	7,857	7,857	48,673	169,247	-54,266	6,754	162,611	60,902	6,146	26,693		
\$10,000 under \$25,000	3,008	3,008	75,389	82,728	-41,457	2,585	70,198	53,987	1,665	17,358		
\$25,000 or more	575	580	73,284	30,886	-47,078	415	31,612	46,352	442	16,292		
Veterinary services												
Businesses with and without net income, total	14,871	14,871	972,580	371,034	306,547	6,443	48,813	15,274	12,745	59,681		
Businesses with net income, total	14,105	14,105	966,411	364,976	309,787	5,684	40,329	14,860	12,441	59,173		
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000	2,606	2,606	82,346	37,018	16,997	(*)	(*)	12,073	2,036	3,693		
\$10,000 under \$25,000	3,802	3,802	235,446	71,733	65,050	1,729	3,667	3,016	3,332	7,832		
\$25,000 under \$50,000	4,638	4,638	432,896	158,817	152,651	1,396	10,536	-4,370	4,638	26,435		
\$50,000 or more	1,028	1,028	170,158	61,225	67,687	294	937	-7,399	922	16,314		
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—		
\$25,000 or more	—	—	—	—	—	—	—	—	—	—		
Animal services, except veterinary												
Businesses with and without net income, total	69,742	69,789	449,847	1,181,235	-138,459	55,920	996,671	323,023	53,212	184,871		
Businesses with net income, total	16,601	16,601	267,962	208,856	59,846	10,528	121,029	27,981	11,984	24,481		
\$1 under \$2,000	9,250	9,250	82,643	103,278	6,225	6,305	87,632	9,421	5,617	10,285		
\$2,000 under \$5,000	3,510	3,510	34,534	41,569	10,611	1,936	20,608	10,350	3,072	3,906		
\$5,000 under \$10,000	2,582	2,582	61,112	30,105	19,405	1,682	9,042	1,658	2,040	2,708		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	53,142	53,188	181,885	972,903	-198,305	45,393	875,965	295,243	41,229	160,575		
Under \$5,000	42,899	42,939	108,666	703,219	-70,633	36,264	625,177	148,675	33,350	103,392		
\$5,000 under \$10,000	6,995	6,995	19,158	162,124	-49,088	6,203	155,134	56,078	5,830	27,043		
\$10,000 under \$25,000	2,763	2,763	34,582	76,437	-38,600	2,573	69,602	45,435	1,624	16,689		
\$25,000 or more	486	481	19,479	35,596	-39,984	354	30,631	44,949	426	15,164		
Landscape and horticultural services												
Businesses with and without net income, total	75,668	75,668	1,179,721	824,652	278,914	48,678	491,437	54,301	52,917	82,285		
Businesses with net income, total	62,408	62,408	1,135,342	654,086	295,051	36,837	324,724	34,311	43,573	63,056		
\$1 under \$2,000	24,947	24,947	83,060	283,401	19,543	20,353	233,939	29,919	17,413	29,575		
\$2,000 under \$5,000	16,273	16,273	237,742	82,253	54,201	6,967	38,652	-10,600	7,643	5,254		
\$5,000 under \$10,000	13,986	13,986	243,018	136,346	97,673	6,756	36,410	2,063	12,085	9,707		
\$10,000 under \$25,000	6,490	6,490	352,693	116,983	92,664	2,753	15,606	10,713	5,724	10,856		
\$25,000 under \$50,000	559	559	133,297	20,904	19,290	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	13,260	13,260	44,379	170,566	-16,137	12,041	166,713	19,990	9,344	19,229		
Under \$5,000	12,991	12,991	39,695	170,187	-14,456	11,812	166,346	18,297	9,343	19,160		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—		
\$25,000 or more	—	—	—	—	—	—	—	—	—	—		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Agriculture, Forestry, and Fishing—Continued										
Agricultural services—Continued										
Other agricultural services										
Businesses with and without net income, total	21,351	21,363	791,074	262,853	80,705	13,020	107,750	74,398	15,329	34,998
Businesses with net income, total	15,647	15,653	587,165	197,044	101,678	8,869	53,775	41,591	11,315	26,161
\$1 under \$2,000	6,688	6,688	34,373	51,873	7,250	4,641	28,002	16,621	3,917	4,768
\$2,000 under \$5,000	4,067	4,067	66,459	36,718	15,171	1,580	10,615	10,930	3,489	3,780
\$5,000 under \$10,000	1,994	1,994	131,799	30,218	13,485	1,192	5,600	11,133	1,317	4,815
\$10,000 under \$25,000	2,269	2,269	174,958	45,136	34,563	(*)	(*)	2,011	1,983	4,619
\$25,000 under \$50,000	393	393	66,899	145,44	12,256	(*)	(*)	1,803	383	3,001
\$50,000 or more	242	242	112,877	18,806	16,953	73	1,051	—1,198	232	5,205
Businesses with deficit, total	5,710	5,710	173,909	66,058	—20,973	4,337	54,515	32,516	4,020	8,865
Under \$5,000	5,043	5,043	54,943	61,268	—8,914	4,202	50,751	19,431	3,708	5,811
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	89	89	53,805	—4,710	—7,094	(*)	(*)	1,403	(*)	(*)
Forestry										
Businesses with and without net income, total	16,892	16,892	171,781	265,590	1,636	10,528	154,946	109,008	8,977	42,840
Businesses with net income, total	10,911	10,911	83,968	111,356	18,960	6,451	59,170	33,226	3,798	13,196
\$1 under \$2,000	8,896	8,896	39,163	84,442	5,235	5,000	49,669	29,538	3,181	8,354
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,981	5,981	87,793	154,234	—17,324	4,077	95,776	75,782	5,179	29,644
Under \$5,000	5,310	5,310	20,377	124,848	—7,553	3,897	84,021	48,380	5,015	20,301
\$5,000 under \$10,000	466	466	26,009	9,126	—2,896	(*)	(*)	5,630	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	131	131	41,280	9,655	—6,002	(*)	(*)	14,423	(*)	(*)
Fishing, hunting, and trapping										
Businesses with and without net income, total	45,670	46,268	488,030	494,652	82,663	31,236	304,119	107,870	30,988	56,589
Businesses with net income, total	28,058	28,346	398,755	253,092	122,765	16,295	93,548	36,779	18,470	23,210
\$1 under \$2,000	10,411	10,411	41,307	77,184	7,760	8,213	54,902	14,522	6,290	7,079
\$2,000 under \$5,000	8,943	8,943	89,532	66,349	30,875	4,653	19,193	16,281	5,056	5,378
\$5,000 under \$10,000	6,235	6,235	140,949	65,591	41,129	2,743	16,123	8,339	4,725	5,367
\$10,000 under \$25,000	2,428	2,428	94,717	38,498	32,258	526	3,886	2,354	2,358	3,889
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	17,694	17,922	89,275	244,004	—40,102	15,023	212,185	71,921	12,600	33,810
Under \$5,000	16,353	16,581	72,070	231,199	—25,766	13,750	191,112	65,853	12,116	31,355
\$5,000 under \$10,000	773	773	3,829	5,771	—5,284	773	9,516	(*)	(*)	(*)
\$10,000 under \$25,000	487	487	(*)	3,842	—5,778	(*)	(*)	1,118	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining										
Businesses with and without net income, total	52,179	55,600	3,530,555	2,919,642	283,053	33,796	968,011	1,668,578	40,213	969,597
Businesses with net income, total	34,590	36,289	2,756,238	2,005,237	654,827	21,699	515,412	834,998	28,641	652,876
\$1 under \$2,000	13,683	13,913	65,340	624,933	3,229	10,304	296,730	318,974	10,845	178,295
\$2,000 under \$5,000	7,003	7,331	147,396	250,749	24,099	5,098	74,698	151,992	5,444	66,529
\$5,000 under \$10,000	3,554	3,559	138,402	193,887	26,414	1,492	47,302	120,171	2,724	53,862
\$10,000 under \$25,000	6,026	6,080	368,458	269,874	99,885	2,860	54,541	115,448	5,533	76,258
\$25,000 under \$50,000	3,049	3,051	522,072	242,704	108,140	1,353	29,848	104,716	2,861	78,137
\$50,000 or more	2,322	2,355	1,514,570	511,974	387,060	1,073	28,340	96,574	2,150	228,784
Businesses with deficit, total	18,443	19,311	774,317	1,036,164	—371,774	13,064	485,270	922,668	12,341	365,059
Under \$5,000	11,401	11,528	94,566	452,550	—19,521	8,122	235,988	236,083	7,893	135,621
\$5,000 under \$10,000	2,245	2,248	56,462	151,771	—17,032	1,857	66,362	102,441	1,471	51,090
\$10,000 under \$25,000	2,458	2,506	96,847	163,908	—38,386	1,337	76,868	125,426	1,349	61,094
\$25,000 or more	2,931	3,029	562,442	289,993	—296,835	1,870	117,904	468,924	1,763	127,892
Oil and gas extraction										
Businesses with and without net income, total	45,509	48,762	2,910,212	2,671,541	250,532	29,010	870,283	1,550,726	35,550	692,187
Businesses with net income, total	31,726	33,410	2,262,966	1,867,709	588,011	19,555	479,638	800,060	26,395	610,725
\$1 under \$2,000	12,729	12,959	44,330	595,750	8,432	9,491	281,828	305,490	10,125	171,178
\$2,000 under \$5,000	6,347	6,875	129,601	234,918	21,406	4,492	88,763	144,741	4,904	63,527
\$5,000 under \$10,000	3,303	3,308	102,723	187,520	24,569	1,320	45,272	117,659	2,552	52,695
\$10,000 under \$25,000	5,626	5,680	336,731	255,894	93,190	2,749	51,093	111,611	5,363	72,314
\$25,000 under \$50,000	2,613	2,615	379,775	219,729	92,067	1,004	23,380	104,272	2,493	73,669
\$50,000 or more	2,140	2,173	1,269,806	460,734	348,325	965	25,069	87,320	1,979	205,676
Businesses with deficit, total	14,902	15,352	647,246	910,247	—337,479	10,307	420,957	826,769	9,794	325,330
Under \$5,000	8,400	8,527	56,045	388,412	—15,057	5,944	194,759	208,710	5,776	122,121
\$5,000 under \$10,000	1,737	1,740	25,390	110,336	—13,114	1,486	56,691	66,759	1,276	35,290
\$10,000 under \$25,000	2,308	2,350	48,717	153,366	—35,936	1,253	73,363	115,939	1,249	57,286
\$25,000 or more	2,637	2,733	515,094	276,075	—273,372	1,736	107,638	441,809	1,517	119,703

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Adjusted gross income (less deficit)				Total income tax	
	Returns	Businesses			Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Mining—Continued										
Nonmetallic minerals, except fuels										
Businesses with and without net income, total	4,129	4,134	278,769	173,716	22,735	3,418	70,758	80,225	3,149	46,881
Businesses with net income, total	2,424	2,424	227,414	84,164	32,471	1,921	31,131	20,562	1,937	18,651
\$1 under \$2,000	778	778	13,676	24,120	639	715	13,702	9,779	726	5,920
\$2,000 under \$5,000	655	655	17,312	15,261	2,687	(*)	(*)	6,796	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	424	424	125,812	22,411	15,656	(*)	(*)	484	380	4,439
\$50,000 or more	64	64	38,720	7,568	6,482	(*)	(*)	-392	53	2,313
Businesses with deficit, total	1,706	1,710	49,355	89,513	-9,736	1,498	39,631	59,618	1,212	28,230
Under \$5,000	1,368	1,368	36,316	33,255	-2,413	1,283	25,005	10,663	881	6,086
\$5,000 under \$10,000	177	177	271	34,667	-1,150	(*)	(*)	26,133	177	11,773
\$10,000 under \$25,000	95	99	6,667	7,461	-1,423	(*)	(*)	7,475	90	2,013
\$25,000 or more	66	66	6,101	14,130	-4,750	49	5,533	13,347	64	6,356
Construction										
Businesses with and without net income, total	889,737	892,244	31,012,890	9,426,672	4,388,896	518,261	4,143,115	894,661	584,098	1,021,332
Businesses with net income, total	756,466	758,346	26,991,317	8,450,960	4,898,675	416,534	2,896,386	655,899	510,010	692,550
\$1 under \$2,000	238,350	238,578	1,977,181	1,935,371	220,177	168,147	1,445,888	268,206	131,499	157,545
\$2,000 under \$5,000	208,899	209,398	3,332,459	1,628,139	704,768	123,007	746,454	176,917	116,250	114,574
\$5,000 under \$10,000	172,507	172,507	5,698,469	1,784,484	1,218,532	78,742	424,366	151,596	131,296	140,569
\$10,000 under \$25,000	110,268	110,288	8,671,782	1,954,054	1,627,221	39,372	211,840	114,993	105,636	223,360
\$25,000 under \$50,000	22,981	22,981	4,726,554	805,438	756,215	6,517	49,844	-620	21,980	146,172
\$50,000 or more	4,594	4,594	2,584,872	359,668	371,762	1,289	18,931	-31,025	4,481	115,107
Businesses with deficit, total	133,860	133,898	4,021,573	978,888	-509,779	101,826	1,248,182	240,585	74,195	129,738
Under \$5,000	112,184	112,184	1,716,630	1,043,493	-150,042	90,193	1,092,034	101,501	58,834	104,203
\$5,000 under \$10,000	10,347	10,347	526,979	67,416	-73,466	6,609	92,420	48,462	3,870	10,499
\$10,000 under \$25,000	9,104	9,104	1,004,933	-44,549	-143,101	4,184	37,923	60,629	1,109	8,592
\$25,000 or more	2,263	2,263	771,031	-87,097	-143,170	858	26,276	29,797	292	6,892
General building contractors and operative builders										
Businesses with and without net income, total	138,551	138,805	10,383,165	1,710,741	848,679	75,685	855,884	205,178	93,618	251,894
Businesses with net income, total	110,214	110,219	8,565,438	1,596,215	1,052,754	57,266	417,508	125,952	78,709	221,829
\$1 under \$2,000	22,005	22,005	522,394	171,964	20,913	14,094	116,106	34,945	12,081	15,721
\$2,000 under \$5,000	28,417	28,417	755,472	251,632	95,091	16,183	124,720	31,821	16,082	20,874
\$5,000 under \$10,000	25,855	25,855	1,375,089	310,025	184,459	14,191	83,585	41,981	20,207	32,135
\$10,000 under \$25,000	24,307	24,307	2,733,947	462,343	356,299	9,911	64,614	41,430	22,048	58,417
\$25,000 under \$50,000	7,899	7,899	1,965,033	270,879	255,072	2,330	18,325	-2,418	7,744	51,339
\$50,000 or more	1,636	1,636	1,193,503	130,033	140,920	557	10,158	-21,046	1,550	43,630
Businesses with deficit, total	28,383	28,386	1,817,727	114,740	-203,075	18,455	238,166	78,649	13,948	30,016
Under \$5,000	20,483	20,483	622,688	166,453	-35,907	15,893	184,353	18,007	11,606	18,795
\$5,000 under \$10,000	3,382	3,382	237,277	18,039	-25,884	1,318	26,752	17,171	1,413	4,377
\$10,000 under \$25,000	3,397	3,397	434,571	-13,790	-54,365	822	10,350	30,225	753	3,586
\$25,000 or more	1,124	1,124	463,191	-57,174	-86,918	625	17,780	11,965	176	3,258
General building contractors										
Businesses with and without net income, total	130,120	130,165	9,032,776	1,577,265	770,851	71,527	610,522	185,892	87,770	220,937
Businesses with net income, total	103,178	103,182	7,446,983	1,454,625	950,350	53,894	387,265	117,010	74,409	194,743
\$1 under \$2,000	20,568	20,568	423,575	159,030	20,216	13,454	113,816	24,998	11,303	13,702
\$2,000 under \$5,000	27,041	27,041	699,650	233,522	90,440	15,351	113,515	29,567	15,051	16,995
\$5,000 under \$10,000	24,453	24,453	1,235,755	285,805	174,993	13,348	74,634	36,178	19,173	29,051
\$10,000 under \$25,000	23,173	23,173	2,530,972	445,150	339,972	9,366	61,291	43,887	21,155	55,328
\$25,000 under \$50,000	6,651	6,651	1,575,946	225,634	213,461	1,906	15,870	-3,697	6,501	42,440
\$50,000 or more	1,296	1,296	981,085	106,190	111,268	468	8,139	-13,217	1,230	35,514
Businesses with deficit, total	26,983	26,983	1,585,793	123,447	-178,499	17,668	223,902	78,044	13,402	26,345
Under \$5,000	19,809	19,809	603,099	164,413	-34,805	15,329	176,536	22,682	11,333	17,483
\$5,000 under \$10,000	3,137	3,137	201,496	20,742	-23,675	1,314	26,711	17,706	1,413	4,377
\$10,000 under \$25,000	3,130	3,130	438,781	-14,467	-51,282	568	7,455	29,360	517	2,922
\$25,000 or more	907	907	342,417	-47,241	-69,737	457	13,200	9,296	139	1,563
Operative builders										
Businesses with and without net income, total	8,432	8,440	1,350,388	133,266	78,828	4,159	45,379	9,059	5,848	30,757
Businesses with net income, total	7,036	7,037	1,118,455	141,590	102,404	3,372	30,244	6,942	5,300	27,086
\$1 under \$2,000	1,437	1,437	98,819	12,934	697	(*)	(*)	9,947	(*)	(*)
\$2,000 under \$5,000	1,376	1,376	55,822	18,110	4,651	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,502	1,502	136,334	24,220	3,466	842	9,468	5,803	1,034	3,084
\$10,000 under \$25,000	1,134	1,134	202,975	17,193	16,327	545	3,323	-2,457	694	3,089
\$25,000 under \$50,000	1,248	1,248	408,087	45,345	41,611	(*)	(*)	1,279	1,243	6,898
\$50,000 or more	340	340	212,418	23,843	29,652	(*)	2,020	-7,829	320	8,116
Businesses with deficit, total	1,401	1,403	231,934	-8,917	-23,576	788	15,281	-622	546	3,671
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	267	267	55,790	677	-3,083	(*)	(*)	865	(*)	(*)
\$25,000 or more	217	217	120,774	-9,933	-17,182	168	4,580	2,669	37	1,695

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses			Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Heavy construction contractors										
Businesses with and without net income, total	22,484	22,489	1,870,961	291,412	131,041	12,718	113,814	46,557	12,523	41,121
Businesses with net income, total	17,332	17,333	1,508,744	265,371	177,544	9,335	69,474	18,353	10,272	34,501
\$1 under \$2,000	4,812	4,812	63,599	49,074	2,764	3,557	32,039	14,271	2,443	4,752
\$2,000 under \$5,000	3,956	3,956	104,513	31,894	14,159	2,141	14,581	3,144	(*)	(*)
\$5,000 under \$10,000	3,214	3,214	230,105	39,317	24,242	1,929	11,807	3,268	2,165	3,990
\$10,000 under \$25,000	3,880	3,880	539,532	68,542	59,531	1,383	5,221	4,990	3,377	6,966
\$25,000 under \$50,000	1,015	1,015	210,875	42,134	36,313	*	2,907	2,907	722	6,245
\$50,000 or more	456	456	360,119	33,535	40,735	157	2,902	-10,102	443	10,502
Businesses with deficit, total	5,156	5,156	362,217	26,222	-46,503	3,381	44,340	26,385	2,255	6,624
Under \$5,000	3,541	3,541	70,713	35,944	-5,579	2,961	36,693	4,830	1,842	3,992
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	772	772	168,781	-5,903	-12,648	(*)	(*)	5,829	(*)	(*)
\$25,000 or more	456	456	119,357	-11,385	-25,869	(*)	(*)	13,880	(*)	(*)
Highway and street construction										
Businesses with and without net income, total	5,824	5,824	631,494	59,359	32,052	3,591	21,521	5,786	2,139	10,450
Businesses with net income, total	4,175	4,175	485,912	56,011	47,677	2,296	9,999	-1,665	1,687	6,390
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,115	1,115	160,878	19,844	15,485	(*)	(*)	3,885	709	1,539
\$25,000 under \$50,000	402	402	73,889	16,511	13,900	(*)	(*)	1,846	(*)	(*)
\$50,000 or more	77	77	109,024	4,093	3,380	37	447	-5,734	74	2,910
Businesses with deficit, total	1,649	1,649	145,582	3,348	-15,625	1,295	11,522	7,451	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	257	257	60,543	-3,320	-10,942	(*)	(*)	7,471	(*)	(*)
Heavy construction, except highway										
Businesses with and without net income, total	15,661	15,665	1,239,467	232,178	95,989	8,125	92,293	40,896	10,385	30,689
Businesses with net income, total	13,158	13,158	1,022,832	209,485	129,867	7,039	59,475	20,143	8,586	26,129
\$1 under \$2,000	4,039	4,039	59,450	44,204	2,357	3,011	28,463	13,384	2,396	4,419
\$2,000 under \$5,000	2,629	2,629	58,747	23,714	9,634	1,124	10,966	3,114	(*)	(*)
\$5,000 under \$10,000	2,733	2,733	137,899	36,804	20,262	1,626	10,695	5,847	2,121	3,706
\$10,000 under \$25,000	2,765	2,765	378,654	49,598	43,846	1,064	4,747	1,105	2,668	5,427
\$25,000 under \$50,000	613	613	136,987	25,523	22,413	(*)	(*)	1,061	365	3,115
\$50,000 or more	379	379	251,095	29,442	31,355	120	2,455	-4,368	369	7,592
Businesses with deficit, total	3,507	3,507	216,635	22,874	-30,878	2,086	32,818	20,934	1,803	4,564
Under \$5,000	2,325	2,325	48,824	27,721	-4,111	1,745	26,071	5,761	1,433	3,231
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	199	199	58,814	-8,065	-14,927	(*)	(*)	6,409	(*)	(*)
Special trade contractors										
Businesses with and without net income, total	581,086	582,455	17,712,819	5,974,639	3,197,564	399,918	3,141,432	635,843	450,485	684,876
Businesses with net income, total	587,615	588,470	15,947,561	6,196,350	3,439,181	325,122	2,249,410	507,759	395,776	602,054
\$1 under \$2,000	197,491	197,719	1,299,119	1,607,800	184,198	140,622	1,208,380	215,222	111,682	128,168
\$2,000 under \$5,000	163,850	163,850	2,238,014	1,254,172	551,576	95,741	569,297	133,188	92,496	85,620
\$5,000 under \$10,000	133,531	133,531	3,851,291	1,344,089	936,752	58,068	303,724	101,613	101,257	97,644
\$10,000 under \$25,000	77,396	77,396	5,102,067	1,340,902	1,137,816	26,820	137,080	64,006	75,565	148,614
\$25,000 under \$50,000	13,635	13,635	2,474,685	477,616	450,484	3,756	27,063	69	13,082	86,348
\$50,000 or more	2,331	2,331	982,385	182,771	176,255	554	4,888	1,628	2,321	57,474
Businesses with deficit, total	93,980	93,985	1,765,258	781,819	-241,517	74,837	892,353	131,083	54,763	83,614
Under \$5,000	82,515	82,515	970,144	788,693	-100,105	67,043	809,736	79,062	52,675	74,421
\$5,000 under \$10,000	5,973	5,973	283,435	37,113	-40,268	4,393	51,531	25,850	1,766	4,553
\$10,000 under \$25,000	4,852	4,852	335,832	-30,462	-75,073	3,201	24,194	20,417	(*)	(*)
\$25,000 or more	645	645	175,847	-13,281	-26,171	205	7,291	5,599	(*)	(*)
Plumbing, heating, and air conditioning										
Businesses with and without net income, total	73,573	73,517	3,369,867	820,874	466,335	34,214	267,547	86,992	48,095	95,215
Businesses with net income, total	61,413	61,457	3,055,723	746,735	506,981	25,792	176,331	63,423	42,977	86,800
\$1 under \$2,000	14,672	14,672	200,023	110,655	13,461	9,996	82,368	14,826	5,627	9,729
\$2,000 under \$5,000	15,571	15,571	341,843	118,085	54,445	6,727	47,449	16,191	8,005	7,619
\$5,000 under \$10,000	15,026	15,026	663,824	149,551	109,849	4,363	21,264	18,438	12,284	10,916
\$10,000 under \$25,000	13,200	13,200	1,079,556	237,523	206,383	3,836	20,520	10,620	13,119	28,161
\$25,000 under \$50,000	2,401	2,401	510,725	93,264	82,839	759	3,825	6,600	2,401	19,283
\$50,000 or more	587	587	259,752	41,443	40,004	111	905	534	585	12,281
Businesses with deficit, total	12,160	12,160	314,144	74,139	-40,646	8,422	91,215	23,569	5,118	8,415
Under \$5,000	10,082	10,082	180,855	84,584	-14,329	7,545	84,360	14,553	4,878	7,584
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Special trade contractors—Continued										
Painting, paper hanging, and decorating										
Businesses with and without net income, total	113,902	113,906	1,837,666	1,105,968	467,000	85,729	552,650	86,316	74,397	102,252
Businesses with net income, total	102,417	102,421	1,670,366	994,064	490,362	57,372	445,647	58,055	66,064	91,133
\$1 under \$2,000	37,955	37,955	138,004	330,744	33,256	25,997	260,009	37,479	21,107	30,212
\$2,000 under \$5,000	30,264	30,264	249,829	214,708	100,888	17,045	99,075	14,945	17,393	13,580
\$5,000 under \$10,000	22,085	22,085	439,955	228,164	150,552	9,907	61,380	16,232	15,889	13,939
\$10,000 under \$25,000	10,333	10,333	524,873	174,234	144,699	4,199	21,714	7,821	10,333	20,041
\$25,000 under \$50,000	1,647	1,647	289,027	38,292	52,767	(*)	(*)	—16,830	1,209	6,492
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	11,485	11,485	167,280	111,904	—23,362	8,357	107,003	28,263	8,333	11,119
Under \$5,000	10,585	10,585	104,633	109,759	—9,316	7,830	97,292	21,783	7,817	9,878
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Electrical work										
Businesses with and without net income, total	51,397	51,397	1,952,052	661,346	241,945	33,342	356,286	63,115	36,808	77,639
Businesses with net income, total	39,257	39,257	1,717,541	550,441	274,880	23,003	219,554	56,007	28,633	64,667
\$1 under \$2,000	13,005	13,005	102,961	156,370	11,578	10,389	120,309	24,483	9,128	14,839
\$2,000 under \$5,000	11,096	11,096	220,311	109,072	37,528	6,960	53,487	18,057	6,445	10,304
\$5,000 under \$10,000	7,296	7,296	362,520	78,984	51,943	2,824	22,211	4,830	5,518	7,478
\$10,000 under \$25,000	5,826	5,826	578,934	118,815	93,268	2,448	21,404	4,143	5,512	12,828
\$25,000 under \$50,000	1,746	1,746	308,309	63,360	57,690	(*)	(*)	4,553	1,746	11,028
\$50,000 or more	288	288	144,506	23,840	22,873	61	1,026	—59	264	8,090
Businesses with deficit, total	12,140	12,140	234,511	112,840	—32,935	10,339	136,732	9,043	8,185	13,710
Under \$5,000	10,471	10,471	88,037	120,808	—12,465	9,001	128,517	4,756	7,872	12,507
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Masonry, stonework, tile setting and plastering										
Businesses with and without net income, total	65,906	65,926	2,239,536	658,995	336,469	39,225	270,194	52,332	42,172	50,452
Businesses with net income, total	57,704	57,724	1,913,231	606,206	365,621	33,065	207,863	32,722	38,274	54,424
\$1 under \$2,000	17,617	17,617	98,476	145,792	17,376	14,150	106,840	21,576	10,529	9,944
\$2,000 under \$5,000	15,234	15,234	247,044	125,269	52,667	9,751	60,087	12,515	8,901	9,067
\$5,000 under \$10,000	15,515	15,515	569,476	139,123	110,192	6,149	28,413	518	10,050	7,946
\$10,000 under \$25,000	7,319	7,319	514,202	116,501	105,128	2,323	8,341	3,032	6,821	11,275
\$25,000 under \$50,000	1,710	1,710	360,989	55,478	55,132	638	3,890	—3,544	1,664	9,295
\$50,000 or more	329	329	123,044	24,851	25,126	(*)	(*)	—567	329	8,023
Businesses with deficit, total	8,202	8,202	326,305	52,789	—29,152	6,160	62,331	19,610	3,898	5,028
Under \$5,000	6,825	6,825	180,044	50,857	—8,115	5,227	46,834	12,138	3,606	4,066
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Carpentering and flooring										
Businesses with and without net income, total	204,165	204,165	2,629,058	1,829,302	809,967	126,825	838,716	180,619	137,254	144,818
Businesses with net income, total	188,423	188,423	2,492,341	1,700,673	837,577	113,368	693,904	169,192	126,711	131,674
\$1 under \$2,000	69,030	69,030	310,070	523,538	66,637	47,892	371,136	85,765	39,909	36,628
\$2,000 under \$5,000	58,770	58,770	524,119	439,291	198,215	36,566	197,549	43,527	35,004	30,613
\$5,000 under \$10,000	42,478	42,478	778,542	419,616	299,083	21,928	91,338	29,195	34,023	28,067
\$10,000 under \$25,000	16,793	16,793	704,911	270,629	229,923	6,495	30,994	9,706	16,423	27,587
\$25,000 under \$50,000	1,308	1,308	171,595	44,988	41,236	(*)	(*)	865	1,308	7,908
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	15,742	15,742	136,717	128,629	—27,610	13,457	144,812	11,427	10,543	13,144
Under \$5,000	15,076	15,076	94,504	133,346	—17,681	12,845	140,154	10,873	10,432	12,270
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Roofing and sheet metal work										
Businesses with and without net income, total	36,861	37,089	1,103,112	352,216	194,158	19,062	129,975	28,082	24,077	33,871
Businesses with net income, total	33,418	33,646	1,036,049	330,989	200,552	16,206	104,684	25,753	22,687	32,182
\$1 under \$2,000	9,195	9,423	62,234	69,008	7,667	6,726	59,515	1,626	4,995	5,189
\$2,000 under \$5,000	8,638	8,638	191,667	53,075	29,006	4,000	15,221	8,848	4,004	2,950
\$5,000 under \$10,000	9,631	9,631	261,083	92,139	62,596	2,392	20,363	8,180	7,734	6,421
\$10,000 under \$25,000	5,144	5,144	342,586	83,911	72,303	1,965	8,325	2,683	5,144	9,990
\$25,000 under \$50,000	663	663	104,497	22,380	18,151	(*)	(*)	3,081	663	4,166
\$50,000 or more	147	147	73,982	11,076	10,629	(*)	(*)	335	147	3,463
Businesses with deficit, total	3,443	3,443	67,063	21,227	—6,393	2,856	25,291	2,329	(*)	(*)
Under \$5,000	2,841	2,841	37,547	20,299	—2,146	2,258	20,188	2,257	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)				(3)	(4)		(5)	(6)
Construction—Continued										
Special trade contractors—Continued										
Concrete work										
Businesses with and without net income, total	18,411	18,413	892,478	209,999	121,663	9,102	66,526	21,810	11,576	23,442
Businesses with net income, total	15,279	15,279	825,585	185,066	126,739	6,676	39,668	18,659	10,216	20,530
\$1 under \$2,000	3,986	3,986	27,789	22,859	4,868	2,551	17,198	793	1,562	1,700
\$2,000 under \$5,000	2,998	2,998	71,805	19,042	10,215	2,031	8,562	245	(*)	(*)
\$5,000 under \$10,000	4,251	4,251	229,572	49,912	32,262	(*)	(*)	10,311	3,495	3,726
\$10,000 under \$25,000	3,313	3,313	273,764	60,886	48,731	(*)	(*)	6,703	3,183	7,278
\$25,000 under \$50,000	612	612	167,279	23,457	22,387	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	119	119	55,376	8,910	8,276	(*)	(*)	(*)	119	2,860
Businesses with deficit, total	3,133	3,134	66,893	24,892	-5,076	2,427	26,862	3,106	(*)	(*)
Under \$5,000	2,816	2,816	17,625	25,886	-2,342	2,124	25,219	3,009	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Water well drilling										
Businesses with and without net income, total	8,746	8,746	428,019	110,541	54,462	4,404	31,901	14,178	5,850	12,244
Businesses with net income, total	7,727	7,727	412,077	98,978	66,699	3,453	21,547	10,738	4,884	11,043
\$1 under \$2,000	2,453	2,453	50,596	17,953	3,231	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	1,996	1,996	36,070	12,198	5,914	(*)	(*)	-340	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,093	2,093	234,027	39,213	33,220	(*)	(*)	5,224	1,665	2,970
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,019	1,019	15,942	11,533	-2,231	(*)	(*)	3,440	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous special trade contractors										
Businesses with and without net income, total	108,196	108,196	3,261,031	1,233,538	495,564	66,596	629,381	106,593	70,859	136,461
Businesses with net income, total	82,536	82,536	2,824,628	989,417	569,776	46,726	341,234	78,407	55,889	110,065
\$1 under \$2,000	29,578	29,578	308,966	230,881	25,324	21,377	178,983	25,974	16,756	18,942
\$2,000 under \$5,000	19,291	19,291	355,326	163,432	62,998	11,823	81,223	19,211	10,726	10,767
\$5,000 under \$10,000	16,463	16,463	515,338	178,285	116,108	8,303	50,920	11,257	11,479	12,930
\$10,000 under \$25,000	13,375	13,375	849,214	239,796	204,161	3,918	19,561	16,074	13,165	28,381
\$25,000 under \$50,000	3,226	3,226	528,443	122,423	108,816	1,191	9,538	4,069	3,162	21,364
\$50,000 or more	603	603	267,341	54,600	51,769	114	1,009	1,822	599	17,681
Businesses with deficit, total	26,660	26,660	436,403	244,121	-74,212	21,872	288,147	30,186	14,970	26,396
Under \$5,000	22,869	22,869	260,612	233,237	-32,620	19,263	256,821	9,036	14,419	22,694
\$5,000 under \$10,000	2,340	2,340	62,102	11,528	-17,001	1,711	19,927	8,602	(*)	(*)
\$10,000 under \$25,000	1,357	1,357	98,561	-4,308	-19,037	(*)	(*)	6,956	(*)	(*)
\$25,000 or more	94	94	15,128	4,292	-5,554	(*)	(*)	5,592	(*)	(*)
Contractors not allocable										
Businesses with and without net income, total	48,685	48,895	1,045,945	468,609	210,612	29,965	232,331	25,666	28,002	46,530
Businesses with net income, total	42,324	42,324	969,574	412,509	229,196	24,812	160,008	23,305	24,773	37,046
\$1 under \$2,000	14,042	14,042	92,068	106,533	12,302	9,874	89,463	4,768	5,293	8,904
\$2,000 under \$5,000	13,167	13,167	234,460	94,675	43,842	8,942	37,846	12,987	6,549	6,016
\$5,000 under \$10,000	9,807	9,807	241,984	101,063	71,079	4,554	25,250	4,734	7,667	8,820
\$10,000 under \$25,000	4,705	4,705	296,236	82,199	73,775	(*)	(*)	3,499	4,665	9,565
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	171	171	48,865	13,329	13,852	(*)	(*)	-1,505	187	3,501
Businesses with deficit, total	6,361	6,371	76,371	56,100	-18,584	5,153	72,323	2,361	3,229	9,484
Under \$5,000	5,645	5,645	53,085	52,403	-8,451	4,496	61,252	-398	2,811	6,995
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Manufacturing										
Businesses with and without net income, total	220,790	221,842	8,878,677	3,078,122	1,040,261	139,636	1,654,620	381,241	153,166	437,554
Businesses with net income, total	153,506	153,790	7,672,296	2,261,088	1,254,477	82,794	820,857	185,754	109,392	316,795
\$1 under \$2,000	55,012	55,012	524,975	570,203	39,997	39,406	460,340	69,866	32,898	65,125
\$2,000 under \$5,000	31,344	31,344	725,093	302,335	104,006	16,304	160,250	36,077	19,194	29,596
\$5,000 under \$10,000	27,595	27,595	1,395,292	308,353	194,729	14,273	18,593	19,547	25,683	25,683
\$10,000 under \$25,000	29,449	29,449	2,354,788	572,860	453,835	10,073	80,232	36,793	27,806	70,592
\$25,000 under \$50,000	7,932	7,932	1,523,713	303,215	266,016	2,317	20,604	16,595	7,803	59,417
\$50,000 or more	2,452	2,457	1,148,435	216,787	195,892	685	9,437	11,458	2,422	68,157
Businesses with deficit, total	67,845	67,852	1,006,381	823,925	-214,216	57,335	839,408	198,733	44,284	122,549
Under \$5,000	58,956	58,956	449,318	767,274	-79,683	50,858	732,306	114,651	41,110	100,023
\$5,000 under \$10,000	6,134	6,134	147,579	52,835	-42,228	4,768	73,182	21,981	2,339	8,902
\$10,000 under \$25,000	1,879	1,879	160,106	25,927	-25,953	1,183	24,188	27,892	603	6,505
\$25,000 or more	1,080	1,083	249,378	-21,965	-66,352	526	9,732	34,655	236	7,173

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Food and kindred products										
Businesses with and without net income, total	9,298	9,312	973,763	127,163	53,062	6,008	54,207	19,914	5,340	20,402
Businesses with net income, total	5,662	5,672	855,829	102,245	64,748	3,099	29,944	7,553	4,319	16,960
\$1 under \$2,000	1,820	1,820	22,412	22,967	1,463	(*)	(*)	4,002	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	927	927	232,714	19,982	14,110	(*)	(*)	2,700	695	2,832
\$25,000 under \$50,000	959	959	358,768	32,162	32,175	(*)	(*)	—1,012	946	4,929
\$50,000 or more	71	76	137,160	9,019	7,374	32	1,381	264	71	3,448
Businesses with deficit, total	3,640	3,640	117,934	25,148	—11,686	2,909	24,263	12,571	1,025	3,463
Under \$5,000	3,211	3,211	(*)	22,395	—1,831	2,783	18,873	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	312	312	(*)	(*)	—5,026	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Apparel and other textile products										
Businesses with and without net income, total	7,045	7,089	313,494	100,532	24,965	4,738	60,774	14,793	5,441	16,586
Businesses with net income, total	5,072	5,072	257,304	74,787	33,554	2,996	32,261	8,972	4,009	13,614
\$1 under \$2,000	2,876	2,876	13,917	28,137	1,993	2,008	24,549	1,595	2,044	3,655
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	131	131	80,161	12,796	10,965	(*)	(*)	1,703	131	4,389
Businesses with deficit, total	2,017	2,017	56,190	21,736	—8,589	1,742	28,513	1,812	1,432	2,972
Under \$5,000	1,957	1,957	50,342	23,128	—3,868	1,730	26,569	427	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	—	(*)	—	(*)	(*)	(*)	—	—
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture										
Businesses with and without net income, total	59,176	59,201	1,956,398	572,936	188,807	36,253	331,138	52,991	31,726	57,774
Businesses with net income, total	41,880	41,890	1,774,667	403,081	246,650	21,076	136,859	19,572	20,868	37,245
\$1 under \$2,000	17,347	17,347	145,550	109,651	16,008	10,965	91,613	2,030	6,191	9,575
\$2,000 under \$5,000	9,353	9,353	262,007	62,459	29,805	4,608	26,122	6,732	3,205	3,542
\$5,000 under \$10,000	7,327	7,327	444,330	68,483	49,536	3,328	13,578	5,369	3,863	3,401
\$10,000 under \$25,000	6,857	6,857	574,373	113,111	103,768	1,978	4,227	5,116	6,522	9,766
\$25,000 under \$50,000	663	663	176,444	22,519	22,340	(*)	(*)	11	661	3,620
\$50,000 or more	343	343	171,963	27,895	25,393	85	1,151	1,351	336	7,676
Businesses with deficit, total	17,305	17,311	181,731	171,056	—57,943	15,177	194,279	34,620	10,867	21,086
Under \$5,000	14,372	14,372	66,049	152,825	—16,925	12,902	154,878	14,872	9,911	15,370
\$5,000 under \$10,000	2,226	2,226	27,171	18,374	—15,791	1,789	31,131	3,034	769	3,086
\$10,000 under \$25,000	485	485	20,947	3,627	—7,198	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	226	228	47,564	—3,524	—17,929	79	3,277	11,128	69	2,049
Printing, publishing, and allied products										
Businesses with and without net income, total	38,483	38,932	1,315,326	590,249	195,961	23,732	316,410	75,678	29,348	83,678
Businesses with net income, total	29,127	29,347	1,191,645	466,643	224,262	15,561	187,546	54,835	24,093	66,400
\$1 under \$2,000	8,835	8,835	77,444	115,875	5,044	6,607	100,883	9,948	6,802	14,090
\$2,000 under \$5,000	7,531	7,531	198,929	69,441	25,321	3,992	51,884	12,236	5,729	10,131
\$5,000 under \$10,000	5,299	5,299	206,572	59,723	36,979	2,195	14,477	8,267	4,464	5,019
\$10,000 under \$25,000	6,392	6,392	472,945	137,440	101,170	2,360	17,689	18,961	6,039	20,006
\$25,000 under \$50,000	943	943	130,699	40,310	31,685	278	3,084	5,541	943	9,376
\$50,000 or more	347	347	105,056	29,701	24,063	149	2,343	3,295	336	8,365
Businesses with deficit, total	9,585	9,585	123,681	129,295	—28,301	8,400	132,101	25,495	5,484	17,792
Under \$5,000	7,374	7,374	61,604	101,154	—10,732	6,318	100,802	11,084	4,750	13,040
\$5,000 under \$10,000	2,069	2,069	54,472	21,248	—12,764	2,008	27,659	6,353	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products										
Businesses with and without net income, total	13,800	13,800	332,322	176,900	26,606	10,244	132,681	17,513	9,961	21,887
Businesses with net income, total	6,930	6,930	284,862	85,177	36,924	3,931	40,509	7,744	4,313	9,578
\$1 under \$2,000	3,331	3,331	47,456	40,215	2,134	2,151	31,838	6,243	2,222	4,992
\$2,000 under \$5,000	1,296	1,296	12,308	11,950	3,803	(*)	(*)	4,042	(*)	(*)
\$5,000 under \$10,000	1,307	1,307	58,442	8,438	10,102	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	911	911	97,166	17,688	14,377	(*)	(*)	1,922	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,870	6,870	47,460	91,723	—10,318	6,313	92,172	9,669	5,548	12,289
Under \$5,000	6,812	6,812	25,313	92,595	—7,595	6,309	92,172	8,018	5,540	12,123
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—			Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses	Business receipts		Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Fabricated metal products										
Businesses with and without net income, total	6,545	8,645	448,646	184,849	74,562	6,810	81,012	29,275	7,752	35,465
Businesses with net income, total	6,459	6,459	406,816	151,883	90,248	4,814	47,472	14,163	5,723	28,337
\$1 under \$2,000	1,924	1,924	10,618	31,398	991	1,918	21,637	8,770	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,420	1,420	135,060	34,996	28,072	(*)	(*)	559	1,420	5,919
\$25,000 under \$50,000	495	495	65,814	21,942	16,648	(*)	(*)	1,356	(*)	(*)
\$50,000 or more	399	399	131,774	32,710	31,345	(*)	(*)	189	399	10,517
Businesses with deficit, total	2,086	2,086	41,832	32,966	—15,686	1,996	33,540	15,112	2,029	7,148
Under \$5,000	1,839	1,839	5,014	28,729	—3,068	1,805	29,554	2,243	1,839	4,023
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical										
Businesses with and without net income, total	24,737	24,737	1,143,588	440,473	221,995	13,599	181,926	36,552	19,713	68,767
Businesses with net income, total	20,502	20,502	982,543	399,285	236,117	10,700	133,084	30,084	17,576	61,159
\$1 under \$2,000	5,304	5,304	36,105	72,330	3,560	4,430	58,557	10,213	4,577	9,456
\$2,000 under \$5,000	3,599	3,599	49,726	46,058	12,511	2,174	26,711	5,096	3,099	5,270
\$5,000 under \$10,000	4,078	4,078	200,885	56,530	29,560	(*)	(*)	3,165	3,058	5,588
\$10,000 under \$25,000	4,612	4,612	178,537	89,042	64,457	1,474	15,963	8,622	4,043	10,604
\$25,000 under \$50,000	2,357	2,357	287,053	83,073	78,496	(*)	(*)	544	2,247	13,478
\$50,000 or more	552	552	230,237	52,252	47,793	107	2,015	2,444	552	16,763
Businesses with deficit, total	4,235	4,235	161,045	41,188	—14,122	2,899	48,842	6,468	2,137	7,608
Under \$5,000	3,716	3,716	49,410	46,906	—5,433	2,614	46,902	5,437	2,121	6,966
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electrical and electronic equipment										
Businesses with and without net income, total	6,013	6,014	201,212	113,572	26,487	4,042	72,480	14,605	4,449	19,187
Businesses with net income, total	3,288	3,288	194,921	67,644	33,135	1,925	28,025	6,484	2,495	12,828
\$1 under \$2,000	1,734	1,734	26,760	20,953	1,438	(*)	(*)	2,929	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,726	2,726	6,291	46,295	—6,648	2,117	44,455	8,488	1,955	6,434
Under \$5,000	2,604	2,604	3,541	42,539	—3,902	2,001	39,979	6,462	1,838	5,295
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries										
Businesses with and without net income, total	32,209	32,210	906,715	506,907	150,688	21,457	277,229	78,990	25,243	76,585
Businesses with net income, total	21,508	21,508	825,500	329,153	174,565	12,276	123,393	31,195	17,198	45,246
\$1 under \$2,000	8,038	8,038	53,980	91,397	64,566	5,193	64,566	22,186	5,274	10,754
\$2,000 under \$5,000	3,662	3,662	44,806	34,634	12,450	1,796	18,557	3,627	2,934	3,150
\$5,000 under \$10,000	4,043	4,043	142,996	47,056	27,946	3,005	18,031	1,079	3,237	4,819
\$10,000 under \$25,000	4,155	4,155	254,279	82,963	65,825	1,801	20,162	—3,024	4,145	9,698
\$25,000 under \$50,000	1,379	1,379	238,629	54,276	45,960	(*)	(*)	6,877	1,378	11,052
\$50,000 or more	231	231	89,810	18,827	17,739	(*)	(*)	450	230	5,773
Businesses with deficit, total	10,702	10,702	81,215	177,713	—23,877	9,182	153,840	47,750	8,045	31,339
Under \$5,000	10,078	10,078	43,387	172,960	—13,359	8,839	149,350	36,969	7,984	28,648
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services										
Businesses with and without net income, total	353,090	355,255	10,008,997	3,866,265	1,260,800	229,299	2,089,781	515,704	221,695	439,549
Businesses with net income, total	265,093	266,350	8,104,763	3,082,879	1,588,441	161,144	1,201,004	293,434	175,013	334,258
\$1 under \$2,000	85,057	85,126	830,855	765,997	73,629	61,428	550,538	141,830	46,849	81,680
\$2,000 under \$5,000	76,841	76,841	1,338,984	637,980	259,808	51,172	326,935	51,237	40,470	46,445
\$5,000 under \$10,000	59,754	59,981	1,858,889	699,425	429,651	30,229	188,026	81,748	47,785	64,234
\$10,000 under \$25,000	37,848	37,963	2,512,033	694,378	558,765	16,050	113,780	21,835	34,057	79,007
\$25,000 under \$50,000	5,228	5,232	329,883	201,740	176,842	1,969	14,835	10,063	5,156	36,543
\$50,000 or more	1,205	1,207	634,119	37,525	89,746	407	8,422	—643	1,188	29,831
Businesses with deficit, total	88,864	88,905	1,904,234	801,392	—327,641	68,949	894,924	234,109	47,129	108,187
Under \$5,000	70,480	70,480	1,037,897	721,965	—109,209	56,356	702,841	128,333	42,613	80,412
\$5,000 under \$10,000	11,993	11,993	304,388	65,522	—80,557	8,076	113,249	32,830	3,090	11,960
\$10,000 under \$25,000	5,162	5,162	305,082	21,439	—73,509	3,706	64,149	30,799	1,313	6,810
\$25,000 or more	1,269	1,270	256,867	—5,448	—64,366	837	16,110	42,808	150	9,673

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses				Salaries and wages			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued												
Local and interurban passenger transit												
Businesses with and without net income, total	51,832	52,242	562,200	474,833	143,018	33,243	253,513	78,302	32,345	43,255		
Businesses with net income, total	45,044	45,384	509,816	406,249	157,535	27,371	186,414	64,300	28,140	37,478		
\$1 under \$2,000	17,916	17,936	98,237	133,435	16,680	11,257	92,257	24,498	8,550	12,137		
\$2,000 under \$5,000	16,768	16,768	142,757	139,615	56,128	10,667	68,363	15,124	10,807	10,309		
\$5,000 under \$10,000	9,012	9,012	170,740	102,899	58,059	4,516	20,095	24,745	7,443	9,242		
\$10,000 under \$25,000	1,462	1,462	63,241	22,702	16,576	(*)	(*)	1,254	1,152	2,704		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	6,858	6,858	52,384	66,613	-14,517	5,942	67,102	14,026	4,205	5,777		
Under \$5,000	5,797	5,797	29,317	58,307	-7,030	5,484	57,397	7,940	3,737	4,861		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Taxicabs												
Businesses with and without net income, total	32,757	33,067	311,620	256,443	89,985	18,669	153,335	33,123	19,416	19,990		
Businesses with net income, total	27,582	27,892	273,298	210,727	80,898	14,351	104,053	25,776	16,076	15,767		
\$1 under \$2,000	13,376	13,376	74,340	89,051	12,703	7,757	63,973	12,375	5,722	6,885		
\$2,000 under \$5,000	8,937	8,937	69,725	60,531	30,459	4,015	25,617	4,455	5,230	3,915		
\$5,000 under \$10,000	5,061	5,061	111,024	55,665	32,373	2,320	13,391	9,901	4,606	4,233		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	5,175	5,175	38,322	45,716	-10,913	4,318	49,262	7,347	3,340	4,203		
Under \$5,000	4,324	4,324	15,406	43,204	-4,882	4,059	44,299	3,767	3,081	3,976		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other passenger transportation												
Businesses with and without net income, total	19,145	19,175	250,580	218,419	73,033	14,644	100,181	45,205	12,920	23,265		
Businesses with net income, total	17,462	17,482	236,518	197,522	76,637	13,020	82,361	38,524	12,064	21,691		
\$1 under \$2,000	4,540	4,560	23,697	44,384	3,977	3,500	28,264	12,123	2,828	5,252		
\$2,000 under \$5,000	7,831	7,831	73,032	79,084	25,669	6,652	42,745	10,669	5,577	6,394		
\$5,000 under \$10,000	3,951	3,951	59,716	47,234	25,686	2,198	6,704	14,844	2,837	5,009		
\$10,000 under \$25,000	944	944	45,032	16,238	11,213	(*)	(*)	1,225	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	1,683	1,683	14,062	20,897	-3,604	1,624	17,820	6,681	865	1,574		
Under \$5,000	1,473	1,473	13,911	15,103	-2,148	1,425	13,098	4,153	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Trucking and warehousing												
Businesses with and without net income, total	253,083	254,162	8,113,509	2,546,517	967,269	161,475	1,326,758	252,490	152,294	251,971		
Businesses with net income, total	190,421	190,894	6,466,134	2,191,452	1,220,500	116,242	833,590	137,362	125,755	214,697		
\$1 under \$2,000	54,382	54,382	653,447	461,522	48,964	41,088	353,778	56,780	30,058	40,566		
\$2,000 under \$5,000	54,085	54,085	1,078,550	438,585	182,461	36,597	227,302	26,822	26,731	29,432		
\$5,000 under \$10,000	45,819	46,046	1,514,283	519,092	337,903	23,457	141,550	38,639	36,311	44,133		
\$10,000 under \$25,000	31,667	31,797	2,038,292	574,290	470,371	13,265	95,426	8,493	26,276	51,085		
\$25,000 under \$50,000	3,845	3,845	710,082	142,355	124,408	1,862	12,121	5,826	3,760	23,245		
\$50,000 or more	739	739	471,480	58,598	56,393	195	4,254	-2,059	731	16,850		
Businesses with deficit, total	63,264	63,268	1,647,375	363,567	-253,231	45,799	494,972	121,826	26,615	38,420		
Under \$5,000	48,461	48,461	924,528	357,011	-81,406	35,697	376,481	61,926	24,604	30,631		
\$5,000 under \$10,000	9,435	9,435	243,684	30,557	-63,408	6,457	70,354	23,611	1,419	4,824		
\$10,000 under \$25,000	4,342	4,342	263,881	-2,890	-61,282	2,969	42,700	15,692	758	2,427		
\$25,000 or more	1,029	1,030	215,282	-21,313	-47,135	678	5,449	20,373	(*)	(*)		
Trucking, local and long distance												
Businesses with and without net income, total	250,113	251,193	7,797,944	2,501,687	942,643	159,894	1,310,316	248,928	149,861	244,851		
Businesses with net income, total	188,134	188,605	6,173,586	2,150,950	1,194,164	114,844	822,610	134,176	123,493	208,742		
\$1 under \$2,000	53,969	53,969	649,385	453,947	48,517	40,745	348,529	56,901	29,645	39,749		
\$2,000 under \$5,000	53,733	53,733	1,055,716	436,122	180,882	36,597	227,302	27,938	26,388	29,408		
\$5,000 under \$10,000	44,832	45,059	1,464,413	509,414	330,996	22,520	138,847	39,571	35,335	43,596		
\$10,000 under \$25,000	31,333	31,443	1,816,453	565,131	463,798	13,213	93,880	7,453	27,923	60,097		
\$25,000 under \$50,000	3,779	3,783	683,459	139,835	122,456	1,676	11,496	5,873	3,722	22,586		
\$50,000 or more	618	618	404,160	49,258	47,505	137	3,316	-1,563	610	13,865		
Businesses with deficit, total	62,584	62,588	1,624,358	357,127	-251,521	45,815	489,510	119,138	26,627	36,163		
Under \$5,000	47,849	47,849	914,632	350,453	-80,981	35,546	371,315	60,119	24,443	26,521		
\$5,000 under \$10,000	9,435	9,435	243,684	30,557	-63,408	6,457	70,354	23,611	1,419	4,824		
\$10,000 under \$25,000	4,294	4,294	255,844	2,170	-60,547	2,956	42,415	16,062	751	2,361		
\$25,000 or more	1,009	1,010	210,198	21,915	-46,485	658	5,448	19,122	(*)	(*)		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued										
Water transportation										
Businesses with and without net income, total	8,700	8,701	194,974	170,665	26,094	5,160	106,860	37,911	6,513	31,383
Businesses with net income, total	4,417	4,418	141,836	79,033	50,865	1,507	21,160	7,008	3,014	13,848
\$1 under \$2,000	1,690	1,690	20,416	17,055	1,417	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	712	712	63,607	28,972	26,361	(*)	(*)	1,691	712	5,418
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,283	4,283	52,138	91,832	-24,771	3,653	85,700	30,903	3,499	17,515
Under \$5,000	3,031	3,031	8,871	59,261	-5,416	2,694	53,129	11,548	2,348	10,193
\$5,000 under \$10,000	748	748	(*)	22,421	-5,614	(*)	(*)	14,070	748	3,088
\$10,000 under \$25,000	350	350	(*)	10,239	-4,996	(*)	(*)	1,938	(*)	(*)
\$25,000 or more	154	154	23,382	-89	-8,745	104	5,309	3,347	(*)	(*)
Air transportation										
Businesses with and without net income, total	5,795	5,799	81,161	130,543	-5,197	4,825	94,268	41,472	4,856	23,238
Businesses with net income, total	2,775	2,775	47,680	48,610	8,059	2,130	32,305	8,246	2,206	7,186
\$1 under \$2,000	1,758	1,758	4,769	28,893	834	1,258	23,075	4,984	1,530	4,422
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
Businesses with deficit, total	3,024	3,024	33,481	81,956	-13,256	2,695	61,963	33,249	2,650	16,052
Under \$5,000	2,444	2,444	7,048	52,214	-5,071	2,240	44,991	12,294	2,146	7,480
\$5,000 under \$10,000	491	491	7,642	13,172	-3,132	(*)	(*)	3,539	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	43	43	14,715	12,438	-4,410	36	3,082	13,766	32	5,151
Transportation services										
Businesses with and without net income, total	11,172	11,218	636,031	217,049	47,913	7,500	113,958	55,178	8,750	42,035
Businesses with net income, total	7,194	7,208	536,808	136,562	61,073	3,756	45,136	32,353	5,430	26,780
\$1 under \$2,000	2,039	2,039	33,553	47,013	1,029	1,525	24,117	21,867	1,540	12,289
\$2,000 under \$5,000	1,645	1,645	41,100	13,466	5,727	(*)	(*)	570	(*)	(*)
\$5,000 under \$10,000	1,472	1,472	81,945	22,062	10,543	(*)	(*)	3,668	1,017	2,762
\$10,000 under \$25,000	1,728	1,733	262,510	35,236	24,308	573	4,316	6,612	1,723	6,351
\$25,000 under \$50,000	113	113	47,906	5,126	4,197	(*)	(*)	754	113	1,283
\$50,000 or more	206	206	69,794	15,787	15,269	(*)	(*)	-990	206	5,312
Businesses with deficit, total	3,991	4,008	99,223	79,099	-13,160	3,744	68,822	23,437	3,333	13,473
Under \$5,000	3,541	3,541	51,801	66,439	-4,196	3,358	58,710	13,925	3,149	10,928
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	416	416	(*)	10,069	-6,466	(*)	(*)	9,508	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Passenger transportation arrangement										
Businesses with and without net income, total	7,980	8,024	478,088	166,857	35,963	5,178	92,622	36,072	6,588	31,256
Businesses with net income, total	5,415	5,433	393,577	108,897	46,707	2,794	36,001	26,189	4,456	21,762
\$1 under \$2,000	1,391	1,391	21,292	39,933	613	1,106	20,316	18,004	1,120	11,551
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,303	1,303	77,123	17,788	9,156	(*)	(*)	3,669	848	2,021
\$10,000 under \$25,000	1,696	1,701	207,895	31,745	23,775	(*)	(*)	3,743	1,695	4,534
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,574	2,591	82,512	58,372	-10,744	2,382	56,621	12,495	2,145	9,712
Under \$5,000	2,136	2,136	42,107	49,398	-1,984	2,007	46,739	4,643	1,972	7,911
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electric and gas services										
Businesses with and without net income, total	2,350	2,465	53,105	44,403	7,053	1,826	9,556	27,794	1,853	11,669
Businesses with net income, total	1,924	1,929	46,369	35,456	7,542	1,284	7,189	20,725	1,685	9,093
\$1 under \$2,000	1,216	1,220	3,578	21,294	617	(*)	(*)	17,330	988	5,455
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	-	-	-	-	-	-	-	-	-	-
Businesses with deficit, total	536	536	6,736	13,574	-489	(*)	(*)	9,742	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses				Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued										
Sanitary services										
Businesses with and without net income, total	16,973	16,973	237,035	241,028	46,990	13,090	158,992	35,046	12,614	29,258
Businesses with net income, total	11,060	11,060	227,936	140,762	52,146	7,417	63,816	24,800	7,020	17,440
\$1 under \$2,000	5,807	5,807	13,951	55,251	3,934	4,667	39,311	12,006	3,329	4,963
\$2,000 under \$5,000	2,052	2,052	38,084	25,243	7,074	1,343	12,522	5,647	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,913	5,913	9,099	100,266	-5,158	5,673	95,176	10,246	5,594	11,818
Under \$5,000	5,905	5,905	9,058	99,907	-5,085	5,665	94,758	10,234	5,586	11,748
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale and Retail Trade										
Businesses with and without net income, total	2,109,221	2,193,218	148,327,660	28,352,404	9,858,533	1,280,367	14,634,060	3,858,811	1,531,291	3,877,433
Businesses with net income, total	1,452,983	1,486,025	130,224,922	20,946,479	11,653,850	747,390	7,080,904	2,211,725	1,085,168	2,932,391
\$1 under \$2,000	544,203	551,118	9,511,135	5,679,421	389,000	383,471	4,258,228	1,032,193	348,426	614,145
\$2,000 under \$5,000	287,237	288,926	13,684,121	2,640,040	968,595	140,648	1,130,037	541,408	174,038	257,801
\$5,000 under \$10,000	269,127	269,944	24,501,830	3,225,043	1,971,226	108,201	791,916	481,901	219,102	331,365
\$10,000 under \$25,000	281,879	283,060	45,325,530	5,609,742	4,401,165	97,659	716,575	492,002	269,382	757,674
\$25,000 under \$50,000	74,773	74,908	23,516,592	2,798,433	2,482,170	20,484	164,471	151,792	73,395	566,328
\$50,000 or more	18,012	18,069	13,685,714	1,491,415	1,441,694	4,825	75,747	-25,026	17,713	494,094
Businesses with deficit, total	690,734	707,193	18,102,738	7,786,847	-1,794,317	549,365	7,709,558	1,871,606	466,552	1,006,107
Under \$5,000	604,280	617,344	9,758,437	7,334,673	-746,957	491,149	6,806,300	1,275,330	430,462	855,733
\$5,000 under \$10,000	60,558	60,825	3,530,500	530,565	-422,965	44,019	651,896	301,634	30,201	87,502
\$10,000 under \$25,000	23,517	23,621	2,998,257	38,954	-351,710	13,443	222,700	167,964	6,211	44,917
\$25,000 or more	5,579	5,603	1,815,544	-105,798	-272,685	2,873	58,317	108,570	1,140	23,903
Wholesale trade										
Businesses with and without net income, total	332,330	336,268	33,339,345	5,832,596	2,860,672	195,822	2,205,885	766,041	252,694	977,408
Businesses with net income, total	260,006	262,656	30,003,970	4,888,993	3,126,005	137,861	1,310,784	452,204	203,995	835,487
\$1 under \$2,000	64,969	65,484	1,116,003	735,021	56,037	44,603	511,164	167,820	39,999	89,607
\$2,000 under \$5,000	53,084	53,104	2,154,564	538,055	179,550	32,002	252,222	106,283	33,935	58,253
\$5,000 under \$10,000	47,391	47,405	3,785,850	558,893	354,072	26,104	216,334	88,487	39,305	73,523
\$10,000 under \$25,000	55,701	55,942	9,324,118	1,408,326	1,050,791	26,814	231,978	125,557	62,478	200,828
\$25,000 under \$50,000	22,537	22,549	6,986,789	870,971	767,204	6,385	60,380	43,387	21,795	173,807
\$50,000 or more	8,163	8,172	6,636,646	733,114	718,351	2,549	45,588	-30,825	6,052	251,716
Businesses with deficit, total	73,230	73,612	3,335,375	965,134	-265,333	58,735	897,877	332,590	48,963	147,698
Under \$5,000	60,431	60,785	1,280,087	842,761	-78,841	49,028	713,096	208,506	42,042	109,255
\$5,000 under \$10,000	8,831	8,831	617,719	120,124	-65,116	7,168	129,995	55,245	5,760	19,251
\$10,000 under \$25,000	2,599	2,599	691,174	35,337	-37,427	1,581	41,237	31,527	880	12,122
\$25,000 or more	1,396	1,397	746,395	-32,747	-83,949	969	13,730	37,472	297	7,100
Motor vehicles and automotive equipment										
Businesses with and without net income, total	18,373	18,688	2,122,414	303,909	172,292	10,448	100,931	30,686	12,279	47,669
Businesses with net income, total	14,608	14,663	1,908,806	269,283	180,814	7,655	64,188	24,281	9,880	43,775
\$1 under \$2,000	2,322	2,322	31,240	13,022	2,724	(*)	(*)	-1,014	(*)	(*)
\$2,000 under \$5,000	4,114	4,114	126,508	50,741	14,220	3,363	25,302	11,219	2,281	5,625
\$5,000 under \$10,000	2,292	2,292	163,860	29,420	18,086	1,430	9,360	1,974	1,678	3,283
\$10,000 under \$25,000	3,617	3,617	766,217	61,624	60,595	1,319	11,206	9,823	3,289	11,426
\$25,000 under \$50,000	1,836	1,836	575,324	71,506	61,894	517	5,906	3,906	1,830	14,718
\$50,000 or more	282	282	243,657	26,013	23,495	50	1,509	1,009	282	8,935
Businesses with deficit, total	4,025	4,025	213,608	37,382	-8,522	3,054	37,017	8,887	2,399	3,894
Under \$5,000	3,837	3,837	124,812	39,823	-4,953	2,931	36,659	8,117	2,364	3,220
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials										
Businesses with and without net income, total	7,591	7,689	741,390	151,310	66,812	4,303	58,988	25,510	5,556	30,248
Businesses with net income, total	5,864	5,958	698,635	121,933	74,496	2,837	32,023	15,414	4,526	25,054
\$1 under \$2,000	2,093	2,133	31,013	21,104	2,202	(*)	(*)	3,994	(*)	(*)
\$2,000 under \$5,000	1,177	1,177	38,242	14,474	4,303	(*)	(*)	2,692	(*)	(*)
\$5,000 under \$10,000	762	762	68,389	11,845	5,712	(*)	(*)	4,649	(*)	(*)
\$10,000 under \$25,000	920	920	134,500	22,844	15,135	(*)	(*)	4,676	917	4,194
\$25,000 under \$50,000	737	737	259,137	33,332	28,102	(*)	(*)	3,232	735	6,596
\$50,000 or more	229	229	167,254	22,091	19,042	124	3,121	-72	221	8,006
Businesses with deficit, total	1,731	1,731	42,755	29,328	-7,684	1,470	27,003	10,009	1,030	5,194
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—			Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses	Business receipts		Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade—Continued										
Electrical goods										
Businesses with and without net income, total	7,556	7,556	521,647	131,103	61,768	4,050	45,024	24,311	5,830	21,726
Businesses with net income, total	5,528	5,528	480,054	111,540	68,462	2,552	29,005	14,073	4,650	18,762
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	690	690	100,325	7,977	5,026	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,402	1,402	151,948	30,785	21,091	(*)	(*)	7,058	1,402	4,966
\$25,000 under \$50,000	692	692	103,356	22,422	23,695	(*)	(*)	-2,252	572	3,366
\$50,000 or more	167	167	106,680	13,906	13,519	(*)	(*)	103	167	4,649
Businesses with deficit, total	2,028	2,028	41,593	19,563	-6,694	1,498	16,019	10,238	1,180	2,964
Under \$5,000	1,614	1,614	33,566	16,130	-2,055	1,127	11,704	6,481	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware, plumbing, and heating equipment										
Businesses with and without net income, total	7,851	7,851	538,961	141,839	63,619	3,361	46,965	11,235	6,328	23,565
Businesses with net income, total	6,332	6,332	490,703	121,767	86,745	2,069	26,928	8,094	5,573	20,827
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,181	2,181	162,918	43,849	28,477	(*)	(*)	2,887	2,180	6,211
\$25,000 under \$50,000	892	892	171,775	29,842	28,594	(*)	(*)	882	882	4,964
\$50,000 or more	243	243	68,361	16,827	17,076	(*)	(*)	-295	243	5,140
Businesses with deficit, total	1,519	1,519	48,258	20,072	-3,126	1,292	20,057	3,141	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment										
Businesses with and without net income, total	7,713	7,707	1,916,925	176,776	112,703	4,103	30,604	33,469	5,717	41,474
Businesses with net income, total	6,654	6,679	1,762,280	171,126	122,242	3,611	26,684	22,200	4,970	39,177
\$1 under \$2,000	1,389	1,389	63,373	11,727	1,516	(*)	(*)	2,742	(*)	(*)
\$2,000 under \$5,000	1,045	1,065	64,453	14,322	2,907	(*)	(*)	8,235	(*)	(*)
\$5,000 under \$10,000	1,526	1,526	143,126	20,281	10,055	(*)	(*)	2,706	1,106	2,882
\$10,000 under \$25,000	1,245	1,245	394,821	29,328	20,908	565	4,922	3,498	1,231	3,984
\$25,000 under \$50,000	865	865	509,581	36,840	35,323	397	1,379	1,938	848	8,612
\$50,000 or more	585	589	586,926	56,794	51,333	263	2,214	3,247	573	20,610
Businesses with deficit, total	1,108	1,108	154,645	9,310	-9,539	540	4,508	14,341	795	3,519
Under \$5,000	772	772	33,983	10,374	-810	(*)	(*)	7,560	698	2,249
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies										
Businesses with and without net income, total	26,161	26,254	1,893,620	523,948	262,770	15,314	187,680	53,496	19,848	105,037
Businesses with net income, total	22,068	22,181	1,828,153	446,607	299,632	11,768	118,317	28,658	16,727	88,703
\$1 under \$2,000	4,145	4,145	75,879	42,466	4,227	1,932	27,682	10,557	2,378	6,760
\$2,000 under \$5,000	5,334	5,334	187,041	45,053	18,189	3,370	22,627	4,237	4,042	4,370
\$5,000 under \$10,000	4,761	4,761	202,051	80,850	34,152	3,219	33,146	13,352	4,257	12,404
\$10,000 under \$25,000	4,976	4,976	505,648	106,826	83,090	2,253	20,115	3,621	4,226	14,881
\$25,000 under \$50,000	1,931	1,931	414,815	74,385	64,307	688	10,250	-172	1,930	15,997
\$50,000 or more	1,034	1,034	442,619	102,285	95,667	306	4,497	2,121	1,020	36,459
Businesses with deficit, total	4,073	4,073	65,475	77,341	-16,662	3,546	69,363	24,840	3,121	16,334
Under \$5,000	3,625	3,625	26,529	62,812	-4,782	3,181	53,845	13,749	2,765	11,108
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	87	87	25,983	357	-7,166	(*)	(*)	6,615	(*)	(*)
Other durable goods										
Businesses with and without net income, total	51,016	51,051	2,907,785	916,695	424,621	31,452	362,302	129,772	38,861	156,997
Businesses with net income, total	40,380	40,402	2,661,131	746,704	457,835	21,581	204,988	63,881	31,309	128,663
\$1 under \$2,000	11,328	11,328	87,702	116,567	7,770	8,729	91,528	17,269	5,719	13,761
\$2,000 under \$5,000	8,068	8,068	188,882	80,001	24,948	4,291	35,750	19,303	5,476	9,536
\$5,000 under \$10,000	6,157	6,157	276,999	85,078	48,827	2,652	26,175	10,076	4,779	8,538
\$10,000 under \$25,000	10,719	10,719	1,045,478	240,231	160,409	4,891	35,640	24,182	10,387	35,644
\$25,000 under \$50,000	3,077	3,078	565,948	124,559	104,351	905	8,850	11,358	2,939	26,939
\$50,000 or more	1,051	1,052	496,122	101,117	91,530	123	7,047	2,540	1,047	34,400
Businesses with deficit, total	10,645	10,649	246,654	170,876	-33,214	9,872	157,324	46,566	7,578	28,463
Under \$5,000	8,938	8,938	66,706	150,819	-11,707	8,280	129,238	33,288	6,805	20,942
\$5,000 under \$10,000	1,120	1,120	71,073	19,573	-8,554	(*)	(*)	8,555	(*)	(*)
\$10,000 under \$25,000	492	492	67,164	1,306	-6,602	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	99	99	41,711	-1,048	-6,351	64	819	4,484	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade—Continued										
Drugs, chemicals, and allied products										
Businesses with and without net income, total	12,131	12,441	437,377	203,075	50,049	8,334	120,326	33,500	10,564	20,801
Businesses with net income, total	7,725	7,725	397,673	133,455	57,299	5,051	54,739	21,417	7,060	19,545
\$1 under \$2,000	2,297	2,297	14,369	31,595	2,498	1,798	22,793	6,304	2,252	3,339
\$2,000 under \$5,000	2,697	2,697	69,033	32,094	9,949	(*)	(*)	5,136	2,387	2,827
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	192	192	106,481	19,368	17,699	(*)	(*)	948	192	8,882
Businesses with deficit, total	4,406	4,716	39,704	70,420	-7,250	4,283	65,567	12,083	3,504	9,256
Under \$5,000	4,044	4,354	14,756	62,828	-4,394	3,925	57,432	9,790	3,146	6,033
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Apparel, piece goods, and notions										
Businesses with and without net income, total	15,743	15,743	881,808	285,593	185,028	9,226	104,506	6,059	13,772	46,193
Businesses with net income, total	12,094	12,094	806,321	252,906	196,985	5,889	54,542	1,379	10,980	41,398
\$1 under \$2,000	2,395	2,395	6,849	34,490	1,744	2,041	26,169	6,577	2,306	4,094
\$2,000 under \$5,000	2,246	2,246	95,059	18,708	7,784	(*)	(*)	2,841	1,449	1,242
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	4,141	4,141	262,759	30,981	73,113	1,589	11,124	6,744	4,141	12,788
\$25,000 under \$50,000	1,572	1,572	211,393	57,508	55,239	(*)	(*)	349	1,572	10,166
\$50,000 or more	720	720	187,535	42,314	50,846	523	6,741	-15,273	720	12,704
Businesses with deficit, total	3,649	3,649	75,487	42,687	-11,957	3,339	49,964	4,680	2,792	4,795
Under \$5,000	3,100	3,100	66,862	31,774	-5,551	2,790	33,645	3,680	2,287	3,011
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Groceries and related products										
Businesses with and without net income, total	38,961	37,044	6,549,039	575,445	313,689	21,745	174,661	87,075	27,604	78,086
Businesses with net income, total	32,253	32,293	6,073,813	500,762	328,770	17,979	118,783	53,209	24,271	66,899
\$1 under \$2,000	5,579	5,579	163,365	54,965	3,482	4,434	38,774	12,709	2,494	5,500
\$2,000 under \$5,000	5,974	5,974	569,387	57,288	20,579	4,693	26,792	9,917	3,878	4,186
\$5,000 under \$10,000	10,382	10,386	1,241,882	125,744	75,945	5,786	31,937	17,862	7,851	9,352
\$10,000 under \$25,000	8,040	8,040	2,027,979	143,223	122,336	2,440	14,777	6,110	7,838	17,088
\$25,000 under \$50,000	1,799	1,810	1,131,285	68,593	59,287	489	3,919	5,387	1,741	14,434
\$50,000 or more	504	504	939,915	52,766	47,141	137	2,584	3,041	494	18,963
Businesses with deficit, total	4,750	4,751	475,226	74,886	-15,081	3,777	55,971	33,996	3,539	9,303
Under \$5,000	3,986	3,986	152,201	70,179	-4,490	3,339	53,456	21,211	3,245	8,624
\$5,000 under \$10,000	505	505	143,163	7,456	-3,843	(*)	(*)	9,481	(*)	(*)
\$10,000 under \$25,000	215	215	122,068	-404	-3,127	(*)	(*)	2,505	(*)	(*)
\$25,000 or more	45	45	57,794	-2,339	-3,621	(*)	(*)	807	(*)	(*)
Farm—product raw materials										
Businesses with and without net income, total	11,954	11,999	4,961,767	176,663	55,524	5,143	55,199	65,940	8,940	37,550
Businesses with net income, total	6,553	6,573	3,964,164	136,084	94,505	2,541	23,660	17,919	4,572	26,085
\$1 under \$2,000	1,451	1,451	134,584	23,261	1,244	508	10,341	11,676	1,004	4,848
\$2,000 under \$5,000	1,711	1,711	237,772	10,193	6,258	545	6,262	262	461	724
\$5,000 under \$10,000	822	822	295,558	11,195	5,508	521	4,492	1,195	761	1,478
\$10,000 under \$25,000	1,433	1,437	1,079,878	33,648	23,109	737	3,101	7,438	1,336	5,753
\$25,000 under \$50,000	789	789	1,023,826	30,791	26,000	123	888	3,903	681	5,425
\$50,000 or more	363	363	1,192,546	27,575	32,386	116	1,187	-5,998	324	9,940
Businesses with deficit, total	5,424	5,426	1,017,603	40,554	-38,981	2,611	31,599	47,936	2,376	9,521
Under \$5,000	3,680	3,680	373,244	26,970	-5,272	1,787	15,883	16,359	1,555	3,722
\$5,000 under \$10,000	921	921	126,868	9,358	-6,782	440	10,367	5,773	(*)	(*)
\$10,000 under \$25,000	457	457	221,927	8,467	-6,902	63	1,122	14,247	48	3,437
\$25,000 or more	367	368	295,664	-4,225	-20,025	321	4,227	11,573	130	838
Alcoholic beverages										
Businesses with and without net income, total	3,067	3,116	838,027	65,056	49,540	953	20,802	14,714	2,374	21,816
Businesses with net income, total	2,421	2,426	762,607	77,344	51,649	466	10,488	15,007	1,843	20,770
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	257	257	99,539	11,285	4,984	(*)	(*)	3,797	257	2,637
\$25,000 under \$50,000	235	235	140,538	10,947	9,444	(*)	(*)	338	230	2,262
\$50,000 or more	291	291	385,419	32,680	29,746	46	576	2,356	291	12,487
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Total	Net income or deficit	Adjusted gross income (less deficit)		Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail Trade—Continued										
Building materials, hardware, garden supply, and mobile home dealers—Continued										
Hardware stores										
Businesses with and without net income, total	22,159	22,448	1,904,399	345,619	214,224	9,687	71,376	64,017	17,828	54,763
Businesses with net income, total	18,312	18,352	1,739,495	317,267	229,438	6,939	41,957	45,892	15,171	49,343
\$1 under \$2,000	2,710	2,710	113,434	16,427	1,587	1,188	7,323	6,917	967	1,876
\$2,000 under \$5,000	2,531	2,531	114,346	21,519	8,935	(*)	(*)	6,893	(*)	(*)
\$5,000 under \$10,000	3,139	3,139	188,585	46,820	23,943	(*)	(*)	12,291	(*)	(*)
\$10,000 under \$25,000	6,134	6,134	857,608	160,652	127,512	2,907	14,260	18,880	8,083	22,774
\$25,000 under \$50,000	1,554	1,554	366,520	53,024	48,678	559	2,432	1,914	1,554	10,399
\$50,000 or more	284	284	98,902	21,295	18,783	(*)	(*)	1,457	284	6,975
Businesses with deficit, total	4,096	4,096	164,904	37,380	-15,214	2,947	29,489	23,105	2,656	5,895
Under \$5,000	3,058	3,058	47,934	30,590	-4,755	2,250	20,202	15,143	1,903	3,600
\$5,000 under \$10,000	795	795	62,199	11,446	-4,558	(*)	(*)	6,920	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
Retail nurseries and garden supply stores										
Businesses with and without net income, total	14,652	14,652	550,952	174,354	31,238	6,301	104,015	39,101	9,377	26,282
Businesses with net income, total	8,687	8,687	452,386	116,559	48,845	3,976	45,558	22,156	6,174	18,510
\$1 under \$2,000	4,746	4,746	27,090	44,831	2,155	2,833	32,441	10,235	2,854	4,734
\$2,000 under \$5,000	1,056	1,056	61,909	15,024	3,998	(*)	(*)	6,546	(*)	(*)
\$5,000 under \$10,000	1,644	1,644	111,775	19,978	12,567	(*)	(*)	2,398	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	221	221	92,354	13,677	8,911	(*)	(*)	3,503	221	3,923
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,965	5,965	98,566	57,795	-17,607	4,325	58,457	16,945	3,203	7,752
Under \$5,000	4,404	4,404	24,416	48,220	-5,885	3,547	45,201	8,904	2,380	4,940
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
Mobile home dealers										
Businesses with and without net income, total	4,297	4,403	786,402	48,878	17,232	656	7,584	24,062	2,884	10,293
Businesses with net income, total	3,017	3,074	570,515	36,036	34,205	336	3,619	-1,788	2,101	6,664
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
\$5,000 under \$10,000	1,379	1,379	169,876	11,237	10,984	(*)	(*)	-2,167	(*)	(*)
\$10,000 under \$25,000	480	530	159,237	9,414	9,160	(*)	(*)	-311	370	1,631
\$25,000 under \$50,000	150	150	122,524	6,445	5,164	(*)	(*)	1,134	150	1,544
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,329	1,329	215,887	13,113	-16,973	(*)	(*)	26,121	832	3,641
Under \$5,000	489	489	87,101	2,173	-547	(*)	(*)	1,296	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
General merchandise stores										
Businesses with and without net income, total	32,694	32,964	2,686,621	370,079	171,050	14,513	133,342	65,687	20,511	46,775
Businesses with net income, total	25,006	25,031	2,373,904	309,501	191,547	9,316	65,842	52,112	16,136	42,471
\$1 under \$2,000	7,790	7,790	238,903	57,534	6,494	4,387	39,260	11,780	2,909	6,117
\$2,000 under \$5,000	5,685	5,685	348,959	33,189	18,839	1,833	7,441	6,909	3,354	1,701
\$5,000 under \$10,000	5,210	5,214	447,394	54,678	34,926	1,331	4,349	15,403	3,578	3,957
\$10,000 under \$25,000	4,715	4,716	812,808	96,361	70,570	1,271	13,042	12,749	4,694	14,631
\$25,000 under \$50,000	1,483	1,483	410,141	56,172	49,005	467	1,479	5,688	1,479	11,785
\$50,000 or more	143	143	115,699	13,309	11,713	(*)	(*)	1,240	142	4,929
Businesses with deficit, total	7,918	7,933	312,717	65,747	-20,497	5,198	67,518	18,726	4,604	7,879
Under \$5,000	6,873	6,873	232,867	66,015	-8,943	4,431	54,877	20,081	4,251	7,397
\$5,000 under \$10,000	738	738	23,548	5,987	-5,297	704	11,606	-322	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Variety stores										
Businesses with and without net income, total	8,822	9,060	614,538	120,336	61,501	3,826	41,746	17,089	5,920	16,204
Businesses with net income, total	6,292	6,300	741,509	97,397	69,617	1,794	16,244	11,536	4,423	13,294
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	1,351	1,351	115,356	9,403	4,408	(*)	(*)	2,255	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,083	2,083	306,422	39,168	32,203	(*)	(*)	2,073	2,082	5,063
\$25,000 under \$50,000	574	574	158,447	21,359	20,243	(*)	(*)	662	574	4,045
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,759	2,760	73,029	28,007	-8,116	2,035	25,520	10,603	1,725	3,447
Under \$5,000	2,196	2,196	50,465	25,946	-3,303	(*)	(*)	10,382	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	-

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Total income tax	
	Returns	Businesses		Total	Net income or deficit	Salaries and wages	Other income less losses and statutory adjustments	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade—Continued									
General merchandise stores—Continued									
Other general merchandise stores									
Businesses with and without net income, total	23,873	23,904	1,872,083	249,844	109,549	10,685	91,596	48,699	14,592
Businesses with net income, total	18,714	18,731	1,632,395	212,104	121,930	7,522	49,598	40,576	11,713
\$1 under \$2,000	6,506	6,506	191,124	46,816	5,120	3,381	32,127	9,569	2,453
\$2,000 under \$5,000	4,334	4,334	233,603	23,766	14,431	1,614	4,701	4,654	2,783
\$5,000 under \$10,000	4,272	4,272	366,946	42,933	26,232	1,273	3,484	11,217	2,900
\$10,000 under \$25,000	2,632	2,633	506,386	57,193	38,367	871	8,150	10,676	2,612
\$25,000 under \$50,000	909	909	251,694	34,813	26,762	(*)	(*)	5,026	905
\$50,000 or more	73	73	82,742	7,976	7,018	(*)	(*)	762	72
Businesses with deficit, total	5,159	5,173	239,688	37,740	-12,381	3,163	41,998	8,123	2,879
Under \$5,000	4,677	4,677	182,402	40,069	-5,640	2,950	36,010	9,699	2,770
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores									
Businesses with and without net income, total	175,343	178,185	21,832,420	1,941,544	991,989	71,697	878,772	270,783	111,268
Businesses with net income, total	139,465	140,727	19,190,220	1,699,319	1,126,744	48,202	372,266	200,309	94,393
\$1 under \$2,000	40,729	40,733	1,640,298	260,598	36,562	18,927	159,555	64,481	16,660
\$2,000 under \$5,000	30,948	30,102	2,199,716	233,119	98,136	11,782	88,620	45,383	11,494
\$5,000 under \$10,000	34,610	34,719	4,105,450	365,328	253,703	9,134	66,574	45,051	27,227
\$10,000 under \$25,000	27,659	27,686	6,374,635	526,355	429,260	6,681	44,457	52,638	26,672
\$25,000 under \$50,000	5,961	6,001	3,196,109	233,260	202,189	1,509	19,187	19,188	5,880
\$50,000 or more	1,481	1,486	1,674,012	107,653	105,894	362	4,298	-2,539	1,362
Businesses with deficit, total	37,047	37,458	2,442,200	263,943	-134,755	24,360	310,275	88,423	17,916
Under \$5,000	28,912	29,296	1,298,471	252,814	-44,129	18,918	244,527	52,416	16,012
\$5,000 under \$10,000	5,260	5,260	467,057	22,789	-36,643	3,968	45,330	14,102	1,672
\$10,000 under \$25,000	2,680	2,689	416,078	-6,972	-40,436	1,403	18,736	14,728	211
\$25,000 or more	218	223	259,594	-4,850	-13,547	79	1,913	6,784	27
Grocery stores									
Businesses with and without net income, total	123,520	125,852	17,774,918	1,333,100	704,982	47,987	412,071	216,047	78,049
Businesses with net income, total	97,066	98,208	15,686,013	1,184,349	806,497	31,406	218,959	158,893	66,345
\$1 under \$2,000	26,278	26,282	1,316,891	155,318	23,522	10,632	83,999	47,797	10,224
\$2,000 under \$5,000	21,783	21,787	1,668,275	161,659	71,706	6,484	54,177	35,776	12,923
\$5,000 under \$10,000	25,672	25,781	3,452,431	298,234	165,064	6,175	39,996	43,174	20,541
\$10,000 under \$25,000	18,998	19,025	5,073,841	374,656	301,338	4,965	33,906	39,612	18,288
\$25,000 under \$50,000	4,296	4,334	2,791,318	171,186	151,293	1,091	7,306	12,581	4,225
\$50,000 or more	994	999	1,383,257	78,400	73,568	242	2,561	2,271	968
Businesses with deficit, total	27,332	27,644	2,088,905	165,887	-101,515	17,209	195,666	71,736	12,464
Under \$5,000	20,978	21,253	1,080,442	160,094	-31,766	12,955	150,494	41,366	11,124
\$5,000 under \$10,000	4,473	4,473	428,395	16,575	-31,114	3,455	32,654	15,035	1,161
\$10,000 under \$25,000	1,698	1,707	359,579	-6,804	-25,974	734	10,947	6,223	160
\$25,000 or more	206	211	220,489	-4,140	-12,661	73	1,802	6,719	25
Meat and fish markets, including freezer provisions									
Businesses with and without net income, total	11,244	11,277	1,345,685	141,339	70,523	4,885	55,214	15,602	7,751
Businesses with net income, total	9,489	9,511	1,276,572	125,741	78,457	3,869	31,723	15,561	6,785
\$1 under \$2,000	3,288	3,288	127,386	23,543	3,168	1,855	15,020	5,355	1,408
\$2,000 under \$5,000	1,553	1,553	188,164	13,898	5,435	(*)	(*)	4,183	(*)
\$5,000 under \$10,000	1,731	1,731	183,221	23,339	13,816	(*)	(*)	1,370	(*)
\$10,000 under \$25,000	2,431	2,431	518,344	41,220	35,046	(*)	(*)	3,032	2,268
\$25,000 under \$50,000	313	315	104,429	11,544	9,356	(*)	(*)	1,299	303
\$50,000 or more	193	193	155,028	12,992	11,636	(*)	(*)	992	190
Businesses with deficit, total	1,766	1,766	69,113	15,710	-7934	1,017	23,497	147	(*)
Under \$5,000	1,093	1,093	(*)	9,980	-2,901	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit stores and vegetable markets									
Businesses with and without net income, total	8,659	8,768	546,371	68,983	34,832	3,365	25,538	9,613	4,751
Businesses with net income, total	7,228	7,228	452,691	62,676	39,870	2,405	15,054	7,752	4,190
\$1 under \$2,000	2,214	2,214	65,656	10,573	2,059	(*)	(*)	1,943	(*)
\$2,000 under \$5,000	1,996	1,996	35,775	17,803	6,352	(*)	(*)	3,343	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,431	1,540	93,680	7,307	-5,038	(*)	(*)	(*)	(*)
Under \$5,000	1,077	1,186	65,446	7,488	-988	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Adjusted gross income (less deficit)				Total income tax	
	Returns	Businesses			Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Food stores—Continued										
Retail bakeries										
Businesses with and without net income, total	14,565	14,565	1,017,063	192,539	129,566	4,588	39,897	23,078	10,441	22,007
Businesses with net income, total	13,210	13,210	946,008	181,057	130,927	3,605	28,494	21,636	9,687	21,151
\$1 under \$2,000	3,245	3,245	26,906	21,986	2,928	(*)	(*)	7,744	2,026	1,416
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	3,637	3,637	208,446	36,920	28,035	(*)	(*)	2,245	2,465	2,830
\$10,000 under \$25,000	3,401	3,401	379,567	64,393	54,359	(*)	(*)	7,219	3,291	7,442
\$25,000 under \$50,000	943	943	152,915	32,092	28,826	(*)	(*)	(*)	943	5,953
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,355	1,355	71,855	11,482	-1,361	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other food stores										
Businesses with and without net income, total	10,912	10,962	730,902	147,283	44,436	7,444	96,819	4,020	7,205	18,010
Businesses with net income, total	6,914	6,964	651,966	90,640	54,994	3,719	40,532	-4,686	4,275	10,710
\$1 under \$2,000	2,456	2,456	82,892	27,295	2,225	2,019	26,254	-1,184	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,218	1,218	167,914	23,431	17,125	(*)	(*)	2,148	1,214	3,042
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	3,998	3,998	78,934	56,443	-10,556	3,725	56,287	8,714	2,930	7,300
Under \$5,000	3,603	3,603	57,814	57,428	-5,231	3,331	54,795	7,864	2,889	7,042
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations										
Businesses with and without net income, total	247,344	252,864	37,498,034	3,062,662	1,655,603	122,577	1,038,024	369,035	170,099	395,662
Businesses with net income, total	195,168	196,551	33,618,631	2,699,579	1,892,218	84,233	586,383	220,978	145,428	341,284
\$1 under \$2,000	39,599	39,871	2,210,725	351,803	33,521	24,029	219,753	96,529	22,174	36,353
\$2,000 under \$5,000	38,784	39,040	3,420,247	292,234	133,181	15,588	112,799	46,254	19,241	23,831
\$5,000 under \$10,000	49,660	49,799	7,398,850	556,729	364,726	22,823	131,085	62,918	39,419	51,346
\$10,000 under \$25,000	57,167	57,289	13,675,253	1,048,559	695,655	19,561	102,665	50,239	54,152	127,465
\$25,000 under \$50,000	10,948	10,958	5,119,583	376,661	350,920	3,118	20,594	5,347	10,749	17,010
\$50,000 or more	1,590	1,594	1,793,973	120,501	114,215	304	4,127	2,159	1,579	37,921
Businesses with deficit, total	54,026	54,313	3,879,403	392,166	-236,415	38,979	463,288	165,313	25,797	58,995
Under \$5,000	41,448	41,526	2,156,364	387,007	-73,836	31,237	359,165	101,678	22,207	45,390
\$5,000 under \$10,000	7,273	7,278	736,485	34,669	-50,544	5,043	56,731	26,482	2,741	7,794
\$10,000 under \$25,000	4,260	4,305	682,215	-11,914	-61,556	1,946	33,874	15,768	707	4,308
\$25,000 or more	1,202	1,204	292,339	-20,375	-50,479	888	13,709	16,395	171	2,755
New and used car dealers										
Businesses with and without net income, total	11,831	11,850	4,104,335	194,975	94,160	6,886	67,820	32,975	8,662	38,120
Businesses with net income, total	8,386	8,405	3,682,885	165,291	114,446	4,174	33,135	17,710	6,517	32,946
\$1 under \$2,000	1,686	1,686	119,898	13,995	1,294	825	10,912	1,789	(*)	(*)
\$2,000 under \$5,000	2,456	2,456	224,831	25,288	7,565	1,661	12,500	5,223	1,359	2,510
\$5,000 under \$10,000	817	817	359,499	10,031	6,253	302	3,593	185	707	1,790
\$10,000 under \$25,000	2,146	2,146	1,094,352	47,308	37,492	795	3,500	6,316	2,120	7,415
\$25,000 under \$50,000	909	913	1,099,555	36,628	31,072	474	1,645	3,911	897	7,694
\$50,000 or more	387	387	784,750	33,520	30,770	122	1,188	1,562	381	11,349
Businesses with deficit, total	3,445	3,445	421,450	29,684	-20,266	2,712	34,685	15,265	2,145	5,174
Under \$5,000	3,004	3,004	160,695	35,931	-5,336	2,514	33,086	8,181	2,063	4,056
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	125	125	90,092	-1,360	-2,074	(*)	(*)	465	(*)	(*)
\$25,000 or more	265	265	124,723	-6,240	-12,475	(*)	(*)	5,001	(*)	(*)
Used car dealers										
Businesses with and without net income, total	37,334	37,337	3,337,223	359,498	117,666	18,043	166,175	75,437	22,070	44,245
Businesses with net income, total	24,664	24,664	2,768,328	282,853	170,662	9,128	60,289	31,902	16,057	33,668
\$1 under \$2,000	6,851	6,851	279,600	64,296	6,405	3,594	36,170	21,721	3,846	7,346
\$2,000 under \$5,000	6,603	6,603	395,545	43,553	24,491	2,608	18,409	653	3,078	2,885
\$5,000 under \$10,000	5,690	5,690	657,996	55,831	39,277	1,490	12,746	3,868	3,651	4,532
\$10,000 under \$25,000	4,957	4,957	1,092,963	91,611	76,062	1,337	9,327	6,202	4,719	11,881
\$25,000 under \$50,000	460	460	250,267	19,163	16,615	(*)	(*)	-959	460	3,972
\$50,000 or more	103	103	91,957	8,399	7,792	(*)	(*)	477	103	3,072
Businesses with deficit, total	12,673	12,673	568,895	76,759	-52,776	8,916	8,6010	43,525	6,016	10,561
Under \$5,000	9,944	9,944	262,369	84,937	-17,708	7,288	68,156	34,489	5,450	7,772
\$5,000 under \$10,000	1,230	1,230	130,772	8,520	-7,959	(*)	(*)	7,761	(*)	(*)
\$10,000 under \$25,000	1,423	1,423	157,006	-14,420	-20,829	(*)	(*)	-1,202	(*)	(*)
\$25,000 or more	76	76	18,748	-3,278	-6,280	(*)	(*)	2,477	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Automotive dealers and service stations—Continued										
Auto and home supply stores										
Businesses with and without net income, total	24,264	24,312	2,485,462	371,463	190,229	12,029	153,798	27,436	16,044	54,810
Businesses with net income, total	17,765	17,801	2,213,339	306,487	213,357	7,054	76,464	16,666	14,056	46,587
\$1 under \$2,000	4,263	4,263	180,839	51,838	3,357	2,569	38,684	9,797	2,705	5,797
\$2,000 under \$5,000	2,656	2,656	186,189	20,305	9,843	(*)	(*)	1,866	(*)	(*)
\$5,000 under \$10,000	2,760	2,760	317,905	32,510	21,947	(*)	(*)	2,875	2,527	2,803
\$10,000 under \$25,000	6,201	6,215	923,653	126,439	103,769	1,893	18,137	4,533	6,157	17,787
\$25,000 under \$50,000	1,583	1,583	437,112	55,051	52,491	(*)	(*)	—738	1,533	11,496
\$50,000 or more	324	324	167,641	22,429	21,950	(*)	(*)	216	324	7,245
Businesses with deficit, total	6,503	6,511	282,143	65,067	—23,128	4,979	77,533	10,662	3,992	8,323
Under \$5,000	5,269	5,269	146,651	55,802	—8,230	3,805	56,053	7,979	3,460	7,619
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations										
Businesses with and without net income, total	157,889	161,559	26,130,458	1,699,753	1,207,891	75,626	499,882	191,980	110,103	221,836
Businesses with net income, total	134,699	137,405	23,836,609	1,788,699	1,311,332	59,187	343,483	133,884	101,439	203,902
\$1 under \$2,000	22,123	22,395	1,455,997	171,076	19,568	14,293	99,363	52,145	11,569	14,328
\$2,000 under \$5,000	26,076	26,332	2,559,699	195,007	88,344	10,364	71,913	34,750	13,559	15,099
\$5,000 under \$10,000	37,956	38,095	5,838,205	419,355	278,344	17,644	95,108	45,903	30,182	37,117
\$10,000 under \$25,000	42,597	42,667	10,261,646	754,620	657,774	15,185	68,360	28,486	38,892	85,948
\$25,000 under \$50,000	7,291	7,295	3,076,978	242,643	227,591	2,066	10,348	4,704	7,154	43,183
\$50,000 or more	597	601	644,084	43,259	39,711	144	2,262	1,286	593	12,950
Businesses with deficit, total	24,035	24,154	2,293,849	123,855	—103,441	16,791	164,304	62,992	9,044	20,586
Under \$5,000	18,104	18,182	1,474,927	134,971	—34,151	14,166	137,882	31,240	7,684	15,591
\$5,000 under \$10,000	3,761	3,766	431,981	—183	—26,368	1,814	13,176	13,027	974	2,217
\$10,000 under \$25,000	1,841	1,842	271,869	—2,766	—27,149	568	12,281	12,100	337	2,459
\$25,000 or more	364	364	115,072	—6,845	—15,755	264	2,401	6,509	74	571
Other aircraft, marine, and automotive dealers										
Businesses with and without net income, total	17,796	17,806	1,430,536	255,641	45,617	10,967	154,638	55,386	12,316	40,451
Businesses with net income, total	10,274	10,276	1,117,470	165,207	82,421	5,278	53,376	29,410	7,720	25,141
\$1 under \$2,000	4,676	4,676	174,391	50,538	2,897	2,748	34,624	13,077	2,986	6,359
\$2,000 under \$5,000	993	993	53,983	8,061	2,938	(*)	(*)	3,762	(*)	(*)
\$5,000 under \$10,000	2,437	2,437	225,245	4,1002	18,905	1,762	11,950	5,152	5,152	5,104
\$10,000 under \$25,000	1,284	1,284	302,639	29,256	20,538	(*)	(*)	5,377	1,275	4,569
\$25,000 under \$50,000	705	707	255,671	23,376	23,151	270	1,796	—1,571	704	4,659
\$50,000 or more	179	179	105,541	12,894	13,992	(*)	(*)	—1,382	178	3,305
Businesses with deficit, total	7,528	7,530	313,066	90,534	—36,804	5,691	101,312	26,026	4,600	15,331
Under \$5,000	5,127	5,127	113,722	75,366	—8,411	3,464	63,988	19,789	3,550	10,352
\$5,000 under \$10,000	1,393	1,393	47,025	11,870	—10,636	1,393	20,445	2,061	774	3,000
\$10,000 under \$25,000	750	750	137,372	6,819	—8,535	(*)	(*)	3,392	(*)	(*)
\$25,000 or more	(*)	260	14,947	(*)	—9,222	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores										
Businesses with and without net income, total	90,455	61,806	3,670,729	671,657	366,657	26,790	321,496	183,704	42,286	149,547
Businesses with net income, total	40,606	41,158	3,428,970	733,573	447,062	15,665	149,888	136,623	32,594	126,850
\$1 under \$2,000	8,334	8,334	161,628	96,010	7,512	5,451	62,678	25,820	6,083	10,995
\$2,000 under \$5,000	9,159	9,159	284,170	90,406	29,992	3,772	35,072	25,342	5,240	11,533
\$5,000 under \$10,000	8,950	8,951	529,885	121,940	86,259	1,803	12,837	42,844	7,238	15,229
\$10,000 under \$25,000	10,337	10,495	1,353,539	244,223	169,784	3,988	32,048	42,391	10,215	41,213
\$25,000 under \$50,000	3,418	3,422	790,097	135,096	116,384	680	8,348	10,364	3,410	30,577
\$50,000 or more	797	797	309,651	61,033	57,131	147	1,929	1,973	797	20,308
Businesses with deficit, total	20,151	20,648	441,759	146,335	—80,405	13,140	171,726	55,014	9,960	23,900
Under \$5,000	14,452	14,711	217,955	133,092	—23,501	9,528	116,667	39,926	7,985	16,615
\$5,000 under \$10,000	4,606	4,610	123,195	25,638	—32,086	3,333	47,272	10,452	1,771	5,724
\$10,000 under \$25,000	1,173	1,173	79,564	—3,722	—18,355	(*)	(*)	10,780	306	2,167
\$25,000 or more	154	154	21,045	—6,033	—6,463	(*)	(*)	—3,657	(*)	(*)
Men's and boys' clothing and furnishings stores										
Businesses with and without net income, total	5,003	5,265	637,066	112,325	68,793	1,395	13,528	30,004	4,068	22,506
Businesses with net income, total	3,638	3,789	596,661	103,799	73,059	1,071	8,381	22,359	3,427	20,861
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,981	2,025	294,804	52,617	33,110	(*)	(*)	12,966	1,981	8,034
\$25,000 under \$50,000	696	696	175,744	29,996	24,817	(*)	(*)	3,494	696	6,812
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,476	1,476	40,405	11,247	—4,266	(*)	(*)	10,366	(*)	(*)
Under \$5,000	1,408	1,408	38,528	12,966	—3,018	(*)	(*)	10,847	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses			Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Apparel and accessory stores—Continued										
Women's ready-to-wear stores										
Businesses with and without net income, total	14,830	14,840	1,200,699	245,420	101,722	6,808	84,656	59,042	10,456	47,246
Businesses with net income, total	10,393	10,393	1,035,815	221,131	126,965	4,218	52,183	41,983	8,886	42,274
\$1 under \$2,000	1,667	1,667	57,550	20,829	1,796	1,166	15,493	3,540	1,335	2,799
\$2,000 under \$5,000	3,041	3,041	151,826	32,635	10,337	1,748	20,158	2,140	1,895	4,136
\$5,000 under \$10,000	1,896	1,896	111,342	34,479	13,567	(*)	19,585	1,872	5,256	1,872
\$10,000 under \$25,000	2,113	2,113	302,444	57,607	35,013	(*)	(*)	15,257	2,109	10,966
\$25,000 under \$50,000	1,490	1,490	334,676	60,623	53,033	(*)	(*)	1,094	1,489	13,852
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,437	4,447	165,084	24,289	-25,243	2,590	32,473	17,059	1,570	4,972
Under \$5,000	2,095	2,095	66,797	21,495	-3,406	1,255	13,415	11,486	1,372	3,421
\$5,000 under \$10,000	2,015	2,015	52,672	5,725	-14,771	(*)	(*)	2,455	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Women's accessory and specialty stores										
Businesses with and without net income, total	4,174	4,174	65,558	55,929	-144	3,260	53,039	3,034	2,704	7,238
Businesses with net income, total	1,384	1,384	50,042	24,742	7,556	(*)	(*)	(*)	(*)	(*)
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
\$50,000 or more	-	-	-	-	-	-	-	-	-	-
Businesses with deficit, total	2,790	2,790	15,516	31,187	-7,700	2,325	39,791	-904	1,547	3,740
Under \$5,000	2,361	2,361	9,433	29,070	-2,918	1,896	32,067	-99	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Family clothing stores										
Businesses with and without net income, total	11,193	11,404	624,119	166,393	55,468	5,741	57,491	53,434	8,581	26,711
Businesses with net income, total	7,157	7,270	554,036	125,765	71,646	2,944	23,535	30,584	5,811	22,451
\$1 under \$2,000	1,422	1,422	29,300	18,914	1,386	(*)	(*)	8,570	1,422	2,499
\$2,000 under \$5,000	2,889	2,889	70,169	24,299	9,064	(*)	(*)	8,252	1,753	2,534
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,138	1,138	163,106	35,472	21,218	(*)	(*)	9,530	1,134	6,504
\$25,000 under \$50,000	455	455	107,776	17,297	14,185	(*)	(*)	2,969	448	3,867
\$50,000 or more	246	246	89,826	17,822	17,283	(*)	(*)	328	246	5,534
Businesses with deficit, total	4,036	4,134	70,083	40,628	-16,178	2,797	33,956	22,850	2,770	6,260
Under \$5,000	3,023	3,023	37,721	26,871	-5,278	(*)	(*)	11,226	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Shoe stores										
Businesses with and without net income, total	9,363	9,817	736,267	106,460	72,616	4,196	21,547	12,295	6,081	14,380
Businesses with net income, total	7,610	7,830	666,835	108,905	80,129	3,268	16,084	12,692	6,041	14,257
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,263	2,263	127,563	25,383	16,082	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,546	2,556	356,183	52,045	43,494	(*)	(*)	4,209	2,546	6,537
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)
Businesses with deficit, total	1,757	1,787	69,432	-2,267	-7,511	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$25,000 or more	-	-	-	-	-	-	-	-	-	-
Other apparel and accessory stores										
Businesses with and without net income, total	15,138	15,163	585,384	175,249	61,624	7,126	68,201	25,424	9,494	29,671
Businesses with net income, total	8,366	9,376	505,156	137,808	81,046	2,955	31,917	24,845	6,436	23,054
\$1 under \$2,000	2,226	2,226	29,243	20,360	1,391	1,263	12,996	5,973	1,055	2,620
\$2,000 under \$5,000	2,074	2,074	22,610	26,558	7,001	(*)	(*)	11,692	(*)	(*)
\$5,000 under \$10,000	2,437	2,438	105,063	28,546	19,555	(*)	(*)	6,331	1,934	3,198
\$10,000 under \$25,000	2,023	2,023	207,203	38,290	29,329	(*)	(*)	788	1,905	7,329
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,771	5,787	80,228	37,467	-19,422	4,174	56,289	600	3,059	6,618
Under \$5,000	4,449	4,449	39,630	37,252	-6,913	3,155	41,061	3,084	2,470	4,603
\$5,000 under \$10,000	(*)	946	12,992	(*)	-6,561	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—			Business receipts	Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses	Net income or deficit			Salaries and wages		Number of returns		Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Wholesale and Retail Trade—Continued											
Retail trade—Continued											
Furniture and home furnishings stores											
Businesses with and without net income, total	100,175	100,688	8,596,420	1,335,710	516,375	55,851	592,583	224,752	73,480	184,817	
Businesses with net income, total	69,812	69,666	5,698,723	1,026,554	611,159	31,952	280,992	134,403	53,410	143,597	
\$1 under \$2,000	22,171	22,171	482,873	221,862	14,539	14,324	162,907	44,416	13,945	25,770	
\$2,000 under \$5,000	13,108	13,114	625,678	129,051	45,892	6,996	56,070	27,289	8,193	12,439	
\$5,000 under \$10,000	14,495	14,495	1,082,908	159,492	105,667	5,129	31,160	22,465	11,825	15,548	
\$10,000 under \$25,000	14,674	14,675	1,932,047	285,037	228,686	3,661	22,200	34,151	14,316	37,328	
\$25,000 under \$50,000	4,552	4,552	1,122,415	167,266	151,722	1,439	7,842	7,722	4,323	34,320	
\$50,000 or more	856	859	442,602	65,969	64,653	203	813	503	652	20,932	
Businesses with deficit, total	30,791	30,822	897,697	308,680	-92,784	23,900	311,592	89,872	20,230	41,435	
Under \$5,000	26,898	26,927	576,549	293,736	-35,881	21,225	260,477	49,140	16,670	34,444	
\$5,000 under \$10,000	1,819	1,819	69,257	21,538	-13,020	1,364	13,087	21,471	1,129	4,089	
\$10,000 under \$25,000	1,648	1,649	147,676	6,149	-26,126	1,268	17,751	14,526	421	2,897	
\$25,000 or more	427	427	104,215	-12,793	-17,755	(*)	(*)	4,685	(*)	(*)	
Furniture stores											
Businesses with and without net income, total	27,897	28,030	2,242,819	406,528	182,266	13,814	136,238	88,024	19,290	88,744	
Businesses with net income, total	19,789	19,840	1,930,013	345,220	227,854	7,841	63,446	53,920	15,390	55,663	
\$1 under \$2,000	6,259	6,259	195,910	52,596	5,712	3,668	35,590	11,294	3,232	4,959	
\$2,000 under \$5,000	2,610	2,615	111,605	36,385	7,887	867	9,159	19,339	2,071	6,042	
\$5,000 under \$10,000	2,685	2,685	194,473	26,891	18,829	(*)	(*)	-215	1,881	2,226	
\$10,000 under \$25,000	5,478	5,479	679,329	105,242	85,786	1,201	6,157	13,299	5,448	13,247	
\$25,000 under \$50,000	2,299	2,299	545,463	89,632	74,248	671	3,665	11,719	2,299	19,084	
\$50,000 or more	503	503	203,033	36,617	35,392	169	598	627	503	11,043	
Businesses with deficit, total	8,159	8,190	312,606	62,411	-45,588	5,973	72,792	35,207	3,950	11,057	
Under \$5,000	5,941	5,970	149,183	61,487	-10,480	4,499	59,688	12,279	3,308	7,571	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	1,145	1,146	60,339	3,960	-16,311	(*)	(*)	9,732	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Home furnishings except appliances											
Businesses with and without net income, total	30,623	30,623	1,460,811	420,441	137,038	19,362	220,378	63,025	23,376	54,919	
Businesses with net income, total	19,857	19,857	1,279,234	285,742	157,387	10,555	92,993	35,362	15,295	36,799	
\$1 under \$2,000	7,362	7,362	114,562	91,970	3,641	5,221	65,383	22,946	5,362	12,234	
\$2,000 under \$5,000	3,933	3,933	137,776	29,995	15,062	1,968	15,243	-310	2,095	1,223	
\$5,000 under \$10,000	3,707	3,707	252,279	34,360	27,275	(*)	(*)	3,172	3,003	2,127	
\$10,000 under \$25,000	3,469	3,469	401,963	66,542	54,647	1,357	5,313	6,582	3,449	8,054	
\$25,000 under \$50,000	1,153	1,153	252,512	46,128	39,982	(*)	(*)	3,067	1,153	8,657	
\$50,000 or more	233	233	120,142	16,747	16,780	(*)	(*)	-95	233	4,444	
Businesses with deficit, total	10,766	10,766	181,577	134,699	-20,349	8,807	127,385	27,663	8,081	16,120	
Under \$5,000	10,035	10,035	141,130	128,138	-12,370	8,314	115,358	25,150	7,721	16,347	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Household appliance stores											
Businesses with and without net income, total	9,645	9,679	933,852	124,625	68,756	4,390	36,351	19,518	7,331	16,002	
Businesses with net income, total	8,990	8,990	908,864	122,996	70,780	3,376	33,390	18,826	6,985	15,413	
\$1 under \$2,000	1,833	1,833	43,459	16,984	1,099	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000	3,261	3,261	292,825	42,892	24,118	1,349	12,116	6,658	3,033	3,923	
\$10,000 under \$25,000	2,137	2,137	335,374	46,536	33,368	(*)	(*)	7,196	2,098	7,713	
\$25,000 under \$50,000	183	183	101,948	6,615	5,686	(*)	(*)	908	183	1,327	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	689	689	24,788	1,652	-2,024	(*)	(*)	715	(*)	(*)	
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Radio, television, and music stores											
Businesses with and without net income, total	32,240	32,356	1,959,338	381,927	130,315	18,286	199,617	51,995	23,484	47,170	
Businesses with net income, total	21,176	21,179	1,580,612	272,596	155,138	9,580	91,163	26,295	15,740	35,522	
\$1 under \$2,000	6,717	6,717	128,942	60,312	4,087	4,253	48,840	7,385	4,265	6,688	
\$2,000 under \$5,000	5,009	5,009	268,798	53,930	17,690	3,211	29,516	6,724	3,461	4,926	
\$5,000 under \$10,000	4,842	4,842	353,331	55,349	35,645	(*)	(*)	12,850	3,908	5,270	
\$10,000 under \$25,000	3,590	3,590	515,381	66,717	54,885	(*)	(*)	7,074	3,321	8,314	
\$25,000 under \$50,000	917	917	222,492	24,911	31,806	(*)	(*)	-7,972	688	5,252	
\$50,000 or more	101	104	91,668	11,377	11,025	(*)	(*)	234	97	5,072	
Businesses with deficit, total	11,177	11,177	378,726	109,918	-24,823	6,706	108,454	26,287	7,853	11,669	
Under \$5,000	10,256	10,256	261,924	102,531	-12,230	8,017	103,092	11,669	7,306	10,323	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax				
	Returns	Businesses			Net income or deficit	Salaries and wages			Number of returns	Amount			
						Number of returns	Amount						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Wholesale and Retail Trade—Continued													
Retail trade—Continued													
Miscellaneous retail stores—Continued													
Liquor stores													
Businesses with and without net income, total	24,328	24,630	3,364,716	355,536	182,478	11,906	103,806	69,250	18,240	52,308			
Businesses with net income, total	19,645	19,914	3,065,722	324,003	198,636	8,737	67,845	57,522	15,962	47,267			
\$1 under \$2,000	5,536	5,546	315,024	41,812	4,791	2,647	22,973	14,048	3,218	3,516			
\$2,000 under \$5,000	3,200	3,200	241,712	24,627	11,035	(*)	(*)	9,651	2,383	1,835			
\$5,000 under \$10,000	3,374	3,378	531,865	55,924	24,466	1,749	17,374	14,084	2,877	7,831			
\$10,000 under \$25,000	5,889	5,897	1,186,893	132,823	90,589	3,107	22,140	20,094	5,836	19,312			
\$25,000 under \$50,000	1,691	1,691	581,910	60,593	53,975	433	1,469	5,149	1,688	11,962			
\$50,000 or more	197	198	208,318	14,310	13,760	(*)	(*)	126	197	4,388			
Businesses with deficit, total	4,701	4,716	298,996	31,692	-16,158	3,169	35,963	11,887	2,282	5,055			
Under \$5,000	3,007	3,011	107,408	24,559	-3,103	2,520	23,865	3,797	1,475	2,228			
\$5,000 under \$10,000	1,550	1,550	140,714	6,908	-9,756	(*)	(*)	7,929	(*)	(*)			
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Used merchandise stores													
Businesses with and without net income, total	66,902	67,481	1,183,240	872,636	65,253	41,602	569,800	237,583	46,406	122,596			
Businesses with net income, total	34,645	34,986	944,730	481,054	132,425	18,419	222,450	106,179	24,998	66,340			
\$1 under \$2,000	20,652	20,652	191,357	264,151	16,195	13,651	185,173	62,783	13,521	38,060			
\$2,000 under \$5,000	5,938	6,048	164,036	56,394	18,730	2,487	20,556	17,108	3,278	6,147			
\$5,000 under \$10,000	4,475	4,475	226,582	54,288	29,884	1,724	13,236	11,166	4,392	7,577			
\$10,000 under \$25,000	3,426	3,426	241,546	70,022	50,497	(*)	(*)	16,093	3,426	10,380			
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$50,000 or more	(*)	91	49,797	7,671	7,671	(*)	(*)	(*)	(*)	(*)			
Businesses with deficit, total	32,267	32,495	238,510	411,993	-67,172	23,193	347,376	131,789	21,418	56,335			
Under \$5,000	29,456	29,684	151,454	377,748	-40,946	21,517	320,256	98,438	19,611	49,911			
\$5,000 under \$10,000	2,529	2,529	35,663	33,776	-18,456	1,502	24,927	27,305	1,754	4,969			
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Sporting goods and bicycle shops													
Businesses with and without net income, total	31,305	31,305	1,290,366	421,044	88,133	20,959	263,330	69,581	22,968	58,296			
Businesses with net income, total	17,960	17,960	1,087,767	254,860	117,842	9,684	102,039	34,979	13,817	37,162			
\$1 under \$2,000	7,268	7,268	138,637	87,303	5,770	5,887	65,901	15,632	5,079	10,386			
\$2,000 under \$5,000	4,495	4,495	185,849	37,805	14,855	1,916	14,512	8,438	2,978	3,220			
\$5,000 under \$10,000	2,853	2,853	244,990	30,018	21,904	(*)	(*)	5,138	2,456	2,205			
\$10,000 under \$25,000	2,449	2,449	296,719	55,245	37,245	1,226	14,683	3,317	2,409	8,811			
\$25,000 under \$50,000	705	705	128,652	27,451	23,898	(*)	(*)	1,204	705	6,426			
\$50,000 or more	190	190	92,720	17,038	14,170	(*)	(*)	1,250	190	6,114			
Businesses with deficit, total	13,345	13,345	202,599	166,184	-29,709	11,275	161,291	34,602	9,151	21,134			
Under \$5,000	11,800	11,800	154,926	160,831	-16,276	10,092	144,774	32,333	8,598	20,486			
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Book stores													
Businesses with and without net income, total	7,560	7,560	220,338	123,791	14,966	5,173	77,437	31,388	5,779	19,244			
Businesses with net income, total	4,250	4,250	190,791	73,353	20,942	2,502	37,644	14,767	2,932	12,194			
\$1 under \$2,000	2,068	2,068	20,479	35,330	1,031	1,290	25,521	8,778	1,631	5,759			
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Businesses with deficit, total	3,310	3,310	29,548	50,438	-5,976	2,671	39,793	16,621	2,847	7,050			
Under \$5,000	3,075	3,075	28,202	41,119	-3,833	2,535	33,993	10,959	2,619	5,457			
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Jewelry stores													
Businesses with and without net income, total	20,238	20,244	920,190	319,646	127,569	11,450	153,285	38,792	16,634	51,316			
Businesses with net income, total	13,703	13,703	826,822	252,646	148,634	6,683	80,974	22,038	12,404	42,538			
\$1 under \$2,000	4,405	4,405	48,199	59,456	2,836	3,025	46,254	10,366	3,565	7,626			
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$5,000 under \$10,000	2,804	2,804	165,893	39,815	20,188	(*)	(*)	5,840	2,704	4,960			
\$10,000 under \$25,000	4,243	4,243	290,845	77,868	60,493	1,085	13,526	3,849	4,243	10,533			
\$25,000 under \$50,000	1,228	1,228	196,061	46,639	41,677	(*)	(*)	2,325	1,228	9,419			
\$50,000 or more	272	272	116,061	24,484	22,434	(*)	(*)	1,225	272	9,170			
Businesses with deficit, total	6,535	6,541	93,368	67,000	-22,065	4,767	72,311	16,754	4,230	8,778			
Under \$5,000	5,513	5,513	52,634	66,782	-6,325	3,861	60,557	12,550	4,135	7,642			
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount		
						Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Wholesale and Retail Trade—Continued												
Retail trade—Continued												
Miscellaneous retail stores—Continued												
Hobby toy and game shops												
Businesses with and without net income, total	14,837	15,105	127,272	226,209	5,207	13,099	178,388	42,614	13,155	30,612		
Businesses with net income, total	5,680	5,908	95,593	100,594	15,526	4,780	67,982	17,086	4,909	13,866		
\$1 under \$2,000	4,803	5,031	23,616	72,780	3,717	4,033	61,623	7,440	4,032	9,030		
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	9,157	9,197	31,679	125,615	-10,319	8,319	110,406	25,528	8,246	16,746		
Under \$5,000	8,900	8,940	24,464	122,050	-7,068	8,062	103,745	25,373	7,989	16,373		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Gift, novelty and souvenir shops												
Businesses with and without net income, total	36,397	36,739	937,357	490,877	37,471	22,965	336,279	117,127	26,783	65,054		
Businesses with net income, total	20,584	20,761	672,360	263,391	82,866	9,861	121,683	58,842	15,002	33,148		
\$1 under \$2,000	11,463	11,463	111,874	122,679	7,400	6,810	78,990	36,289	7,538	14,314		
\$2,000 under \$5,000	5,002	5,002	192,897	64,023	17,143	1,850	28,312	18,586	3,886	6,384		
\$5,000 under \$10,000	2,586	2,586	110,445	28,248	17,315	(*)	6,519	5,519	2,285	1,544		
\$10,000 under \$25,000	1,203	1,246	108,546	30,815	19,019	640	8,622	3,174	963	6,623		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	181	181	79,511	10,775	12,797	(*)	(*)	-2,367	181	2,321		
Businesses with deficit, total	15,978	15,978	264,997	235,929	-45,395	13,154	214,769	66,555	11,941	32,943		
Under \$5,000	13,765	13,765	169,835	224,786	-20,459	11,190	180,212	65,033	11,032	29,248		
\$5,000 under \$10,000	1,309	1,309	43,254	11,633	-7,999	(*)	(*)	-549	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Sewing, needlework, and piece goods stores												
Businesses with and without net income, total	13,325	13,572	408,195	177,082	15,572	8,762	116,133	43,377	10,678	22,511		
Businesses with net income, total	7,272	7,272	296,933	97,261	37,495	3,770	42,792	16,974	6,596	11,865		
\$1 under \$2,000	2,639	2,639	46,673	32,626	1,670	2,011	27,229	3,727	2,549	3,045		
\$2,000 under \$5,000	1,872	1,872	47,282	17,620	5,680	(*)	(*)	7,190	1,523	1,242		
\$5,000 under \$10,000	1,786	1,786	90,540	26,866	12,556	(*)	(*)	4,847	1,578	3,995		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	6,097	6,300	111,262	79,685	-21,923	4,992	75,341	26,267	4,286	10,651		
Under \$5,000	5,050	5,050	48,998	68,107	-7,211	4,271	60,972	14,346	3,567	8,875		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Mail order houses												
Businesses with and without net income, total	13,982	14,412	162,612	209,937	17,116	10,493	163,346	29,473	11,375	29,148		
Businesses with net income, total	4,172	4,292	126,387	78,078	35,938	2,755	34,769	7,371	3,911	11,925		
\$1 under \$2,000	1,996	1,996	5,593	23,264	1,515	1,680	18,571	3,178	1,769	2,311		
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	1,149	1,149	62,163	30,124	16,621	(*)	(*)	4,696	1,149	5,150		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	9,810	10,120	36,225	131,859	-18,820	7,738	128,577	22,102	7,464	17,223		
Under \$5,000	9,179	9,489	34,931	131,544	-11,433	7,281	121,546	21,431	7,235	16,697		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Merchandising machine operators												
Businesses with and without net income, total	16,101	16,364	401,609	297,223	13,617	15,170	225,840	57,766	14,622	35,203		
Businesses with net income, total	8,463	8,463	328,467	141,019	30,844	5,774	81,367	28,808	6,042	18,977		
\$1 under \$2,000	4,921	4,921	69,353	67,719	3,146	4,178	64,413	20,160	4,247	11,605		
\$2,000 under \$5,000	1,217	1,217	25,732	12,099	3,615	(*)	(*)	246	(*)	(*)		
\$5,000 under \$10,000	1,480	1,480	65,707	23,234	9,635	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	9,901	9,901	73,142	156,673	-17,227	9,400	144,506	29,394	8,584	16,255		
Under \$5,000	8,903	8,903	28,173	144,774	-9,584	8,403	132,553	21,805	8,091	15,936		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Wholesale and Retail Trade—Continued											
Retail trade—Continued											
Miscellaneous retail stores—Continued											
Direct selling organizations											
Businesses with and without net income, total	399,794	406,469	2,255,985	5,089,622	223,978	348,445	4,383,798	462,046	327,967	522,588	
Businesses with net income, total	220,915	223,632	1,823,816	2,608,339	360,257	177,737	1,948,508	299,574	171,331	263,292	
\$1 under \$2,000	178,752	180,864	567,320	2,105,578	90,128	152,842	1,781,716	253,734	138,763	209,809	
\$2,000 under \$5,000	24,814	24,814	382,590	251,208	77,475	17,217	137,798	35,935	17,673	25,078	
\$5,000 under \$10,000	10,807	10,807	373,832	120,524	76,088	4,850	29,529	14,907	6,787	11,547	
\$10,000 under \$25,000	6,849	6,849	456,118	126,399	102,879	3,210	20,965	2,555	6,815	15,078	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	180,631	182,837	432,169	2,509,119	-136,281	170,460	2,462,944	182,456	156,388	262,337	
Under \$5,000	179,548	181,754	392,000	2,494,256	-128,843	169,524	2,444,973	178,226	157,449	260,386	
\$5,000 under \$10,000	1,024	1,024	39,327	14,557	-6,833	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	—	—	—	—	—	—	—	—	—	—	
Fuel and ice dealers											
Businesses with and without net income, total	10,218	10,222	1,073,490	131,284	87,140	5,447	45,012	18,132	4,955	20,173	
Businesses with net income, total	7,498	7,501	1,014,605	114,573	71,916	3,647	25,471	17,186	4,264	18,222	
\$1 under \$2,000	2,575	2,575	43,219	17,523	2,127	2,343	14,664	732	(*)	(*)	
\$2,000 under \$5,000	1,112	1,112	69,543	14,060	3,308	(*)	(*)	4,423	795	1,856	
\$5,000 under \$10,000	1,602	1,602	254,435	15,824	14,064	(*)	(*)	127	(*)	(*)	
\$10,000 under \$25,000	1,626	1,628	327,308	36,506	25,017	(*)	(*)	9,962	1,578	5,502	
\$25,000 under \$50,000	483	483	188,842	20,669	17,964	(*)	(*)	1,710	483	4,462	
\$50,000 or more	100	101	131,256	9,991	9,438	(*)	(*)	232	99	3,829	
Businesses with deficit, total	2,721	2,721	58,885	16,979	-4,776	1,801	19,669	2,086	692	1,997	
Under \$5,000	2,636	2,636	49,531	18,169	-2,577	1,717	18,366	2,380	652	1,922	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Florists											
Businesses with and without net income, total	28,130	28,170	1,192,971	325,781	88,321	14,980	177,739	58,721	18,058	43,208	
Businesses with net income, total	18,297	18,337	1,018,682	246,546	116,647	7,392	87,403	42,496	12,934	33,389	
\$1 under \$2,000	8,520	8,520	154,732	66,529	7,173	4,819	63,086	16,270	5,079	9,319	
\$2,000 under \$5,000	2,050	2,050	121,914	22,181	6,916	(*)	(*)	5,340	(*)	(*)	
\$5,000 under \$10,000	3,709	3,709	219,745	37,977	24,569	(*)	(*)	2,349	2,877	3,825	
\$10,000 under \$25,000	2,952	2,952	341,486	62,303	44,418	(*)	(*)	14,719	2,952	9,587	
\$25,000 under \$50,000	1,079	1,079	172,778	36,671	31,674	(*)	(*)	1,079	1,079	7,946	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	9,833	9,833	174,289	79,235	-28,326	7,588	90,336	17,225	5,124	9,819	
Under \$5,000	7,751	7,751	103,049	70,827	-10,004	5,006	75,065	5,766	4,588	6,380	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other miscellaneous retail stores											
Businesses with and without net income, total	75,273	76,086	2,260,004	1,038,194	232,837	51,298	872,796	132,761	57,320	142,458	
Businesses with net income, total	45,813	46,085	2,001,604	833,043	287,505	25,881	250,823	94,715	14,837	68,062	
\$1 under \$2,000	18,008	18,008	190,126	193,926	13,999	12,933	149,174	30,753	11,448	23,305	
\$2,000 under \$5,000	11,615	11,615	261,969	117,185	38,264	6,791	45,945	32,976	8,414	12,947	
\$5,000 under \$10,000	8,487	8,487	425,689	115,349	62,008	3,451	35,215	18,125	7,437	13,706	
\$10,000 under \$25,000	5,741	5,741	580,818	118,349	85,546	2,489	18,893	13,910	5,596	17,172	
\$25,000 under \$50,000	1,785	1,785	326,678	59,572	55,000	66	1,254	3,318	1,765	11,139	
\$50,000 or more	489	489	216,326	32,065	32,688	(*)	(*)	-1,177	471	10,140	
Businesses with deficit, total	29,967	30,001	258,400	404,029	-54,868	25,417	421,973	36,924	22,483	54,396	
Under \$5,000	27,874	27,908	180,650	387,993	-34,685	24,221	397,733	24,945	21,463	51,418	
\$5,000 under \$10,000	1,737	1,737	43,736	15,169	-11,606	(*)	(*)	8,478	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Retail trade not allocable											
Businesses with and without net income, total	15,206	15,206	344,772	183,630	26,566	9,799	116,015	41,048	10,172	23,327	
Businesses with net income, total	9,870	9,870	292,715	129,179	39,311	5,761	54,924	24,944	6,555	16,294	
\$1 under \$2,000	5,782	5,782	48,786	68,895	4,703	4,168	51,576	12,616	3,544	7,537	
\$2,000 under \$5,000	1,929	1,929	34,744	22,409	5,757	(*)	(*)	9,001	1,701	2,429	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	5,336	5,336	52,057	54,451	-12,745	4,038	51,091	16,105	3,617	7,033	
Under \$5,000	4,372	4,372	21,507	45,823	-3,487	3,306	41,193	8,117	3,022	5,847	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Wholesale and Retail Trade—Continued											
Wholesale and retail trade not allocable											
Businesses with end without net income, total	91,177	91,636	2,535,420	1,231,918	274,309	61,812	752,045	205,564	66,272	171,494	
Businesses with net income, total	56,267	56,376	1,994,476	774,291	354,653	33,890	324,206	95,432	41,251	105,469	
\$1 under \$2,000	23,876	23,876	176,659	243,008	18,456	16,095	164,349	60,203	14,588	27,982	
\$2,000 under \$5,000	14,300	14,300	284,647	159,110	48,248	8,404	76,474	32,388	9,767	18,071	
\$5,000 under \$10,000	6,869	6,869	233,800	67,399	50,022	3,971	33,977	3,400	5,823	10,798	
\$10,000 under \$25,000	8,631	8,631	684,116	171,649	133,325	4,716	40,076	—1,752	6,390	21,979	
\$25,000 under \$50,000	2,248	2,248	380,420	73,900	71,025	553	3,806	—931	2,233	13,753	
\$50,000 or more	452	452	234,834	39,225	33,577	151	3,524	2,124	450	12,886	
Businesses with deficit, total	35,148	35,260	540,944	459,624	—80,344	26,160	429,168	110,800	25,032	66,384	
Under \$5,000	30,882	30,992	276,962	415,918	—36,500	25,495	376,094	76,324	22,600	54,311	
\$5,000 under \$10,000	3,630	3,630	124,582	33,160	—28,918	2,563	45,282	15,796	2,037	4,482	
\$10,000 under \$25,000	347	347	120,211	9,503	—5,205	80	4,079	10,629	131	4,580	
\$25,000 or more	90	91	19,169	1,306	—9,721	(*)	(*)	7,314	(*)	(*)	
Finance, Insurance, and Real Estate											
Businesses with and without net income, total	722,766	743,906	12,137,847	13,056,817	3,781,853	466,002	6,653,024	2,441,940	580,625	2,115,856	
Businesses with net income, total	525,915	537,374	10,296,393	10,137,124	4,484,192	330,580	4,214,864	1,438,068	434,021	1,536,965	
\$1 under \$2,000	186,641	188,974	704,915	2,805,942	153,728	138,605	1,965,786	686,428	144,748	385,101	
\$2,000 under \$5,000	105,810	106,369	1,018,156	1,652,207	350,885	70,817	893,572	407,750	77,083	233,067	
\$5,000 under \$10,000	92,713	93,161	1,545,058	1,594,971	671,526	51,634	631,604	291,841	77,387	216,390	
\$10,000 under \$25,000	108,651	108,915	3,381,418	2,549,739	1,702,074	57,311	576,885	270,980	102,498	396,787	
\$25,000 under \$50,000	33,300	33,300	2,407,671	1,257,682	1,088,736	12,800	131,325	37,621	32,452	251,315	
\$50,000 or more	6,645	6,655	1,239,175	513,099	517,243	2,709	47,177	—51,321	6,010	167,033	
Businesses with deficit, total	203,223	206,532	1,841,454	3,014,733	—722,339	159,614	2,700,876	1,036,194	151,196	543,270	
Under \$5,000	180,108	182,490	639,128	2,934,005	—214,809	145,994	2,351,013	797,801	139,520	432,539	
\$5,000 under \$10,000	14,555	14,536	313,871	217,727	—102,257	9,438	206,230	113,754	6,072	41,086	
\$10,000 under \$25,000	6,841	6,907	222,524	124,965	—110,080	3,546	106,712	128,333	3,249	43,680	
\$25,000 or more	2,482	2,580	665,931	—266,740	—295,193	1,312	59,281	—30,626	627	32,029	
Finance											
Businesses with and without net income, total	24,866	24,992	783,704	607,033	156,893	14,961	232,147	216,193	19,275	153,067	
Businesses with net income, total	17,859	17,870	634,322	520,375	234,296	10,302	140,690	145,389	14,801	117,342	
\$1 under \$2,000	4,713	4,713	22,506	91,788	3,376	2,702	46,381	42,031	3,207	18,296	
\$2,000 under \$5,000	2,314	2,314	38,715	49,788	7,444	1,442	16,516	25,858	1,413	9,158	
\$5,000 under \$10,000	3,424	3,424	66,105	93,931	25,824	2,351	15,539	12,768	3,107	7,147	
\$10,000 under \$25,000	5,139	5,139	173,017	155,463	65,826	2,958	43,036	26,601	4,653	31,149	
\$25,000 under \$50,000	1,646	1,646	219,427	66,409	53,369	544	11,750	3,290	1,625	13,544	
\$50,000 or more	634	634	116,552	102,476	58,687	315	7,795	35,994	606	38,864	
Businesses with deficit, total	7,009	7,122	149,382	86,043	—75,603	4,661	92,001	69,645	4,474	35,725	
Under \$5,000	5,498	5,498	43,661	105,756	—10,048	3,745	68,935	46,869	4,018	20,689	
\$5,000 under \$10,000	733	734	12,773	19,858	—4,943	601	10,378	14,423	354	5,265	
\$10,000 under \$25,000	460	460	1,723	8,924	—7,700	142	8,664	7,760	116	4,986	
\$25,000 or more	429	430	91,225	—43,285	—52,912	282	9,528	99	96	3,550	
Credit agencies other than banks											
Businesses with and without net income, total	3,985	3,996	124,450	96,755	20,841	2,449	34,835	41,079	2,436	32,982	
Businesses with net income, total	2,726	2,736	116,855	103,416	36,001	1,534	23,660	43,755	1,746	26,661	
\$1 under \$2,000	756	756	1,621	10,693	779	(*)	(*)	7,525	(*)	(*)	
\$2,000 under \$5,000	469	469	3,139	15,541	1,838	(*)	(*)	7,796	469	2,908	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	872	872	36,614	27,889	14,155	571	7,726	6,008	610	5,377	
\$25,000 under \$50,000	269	269	62,665	9,986	10,505	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	56	56	8,984	35,511	6,779	44	1,780	26,952	51	13,928	
Businesses with deficit, total	1,260	1,260	11,595	—6,669	—15,160	916	11,430	—3,139	690	4,321	
Under \$5,000	946	946	964	9,686	—1,008	623	8,742	1,952	652	2,717	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	26	26	6,397	—13,249	—11,992	(*)	(*)	—1,950	(*)	(*)	
Security, commodity brokers, and services											
Businesses with and without net income, total	19,285	19,396	547,730	465,295	125,370	12,369	190,450	149,475	15,506	110,084	
Businesses with net income, total	13,839	13,840	432,174	377,954	182,065	8,654	112,364	63,525	11,766	80,467	
\$1 under \$2,000	3,913	3,913	20,822	77,502	2,583	4,886	31,033	2,881	12,913	3,631	
\$2,000 under \$5,000	1,493	1,493	32,604	22,082	4,686	981	8,195	9,201	592	3,631	
\$5,000 under \$10,000	2,820	2,820	53,735	45,308	21,686	2,074	13,884	9,738	2,733	5,904	
\$10,000 under \$25,000	3,712	3,712	109,103	61,419	61,419	2,373	33,669	16,627	3,686	23,745	
\$25,000 under \$50,000	1,351	1,351	119,206	42,626	42,626	427	7,218	7,080	1,340	11,471	
\$50,000 or more	551	551	96,584	63,066	49,066	264	5,312	6,706	533	23,334	
Businesses with deficit, total	5,446	5,556	115,556	87,341	—56,695	3,715	78,086	65,950	3,740	29,617	
Under \$5,000	4,276	4,276	22,623	92,873	—8,628	3,105	57,927	43,574	3,350	17,057	
\$5,000 under \$10,000	501	501	8,642	22,761	—3,474	373	10,002	18,233	354	5,265	
\$10,000 under \$25,000	401	401	1,406	6,453	—6,946	65	5,221	8,176	86	4,401	
\$25,000 or more	379	380	82,685	—31,536	—37,647	261	8,640	—2,529	58	3,459	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Finance, Insurance, and Real Estate—Continued											
Finance—Continued											
Security, commodity brokers, and services—Continued											
Security brokers, and dealers, except underwriting syndicates											
Businesses with and without net income, total	10,477	10,588	252,616	194,994	68,659	7,199	95,176	31,157	8,441	37,718	
Businesses with net income, total	7,792	7,793	194,978	165,233	94,060	5,311	55,179	15,994	6,457	29,106	
\$1 under \$2,000	2,078	2,078	6,223	32,640	1,566	1,665	27,109	3,965	1,384	3,518	
\$2,000 under \$5,000	968	968	11,502	10,849	3,212	(*)	4,736	1,384	(*)	(*)	
\$5,000 under \$10,000	2,086	2,086	34,853	32,088	1,693	(*)	12,302	3,327	2,052	4,365	
\$10,000 under \$25,000	1,752	1,752	56,796	49,670	31,722	897	10,865	7,063	1,750	3,761	
\$25,000 under \$50,000	669	669	39,294	22,247	20,845	(*)	(*)	458	659	3,889	
\$50,000 or more	240	240	46,210	18,501	20,256	63	1,058	-2,713	236	6,820	
Businesses with deficit, total	2,685	2,795	57,838	29,761	-25,401	1,888	39,999	15,163	1,984	8,612	
Under \$5,000	2,193	2,193	7,705	40,740	-3,392	1,517	29,563	14,569	1,865	5,230	
\$5,000 under \$10,000	270	270	(*)	8,581	-1,975	(*)	(*)	1,831	(*)	(*)	
\$10,000 under \$25,000	59	59	(*)	5,430	-1,138	(*)	(*)	4,215	(*)	(*)	
\$25,000 or more	273	273	40,745	-22,148	-18,896	190	3,062	-6,314	(*)	(*)	
Commodity contracts brokers, exchanges and services											
Businesses with and without net income, total	8,808	8,810	294,014	270,301	56,711	5,170	95,272	116,318	7,065	72,368	
Businesses with net income, total	6,047	6,047	237,196	212,721	88,005	3,343	57,185	67,531	5,309	51,361	
\$1 under \$2,000	1,835	1,835	14,599	44,862	1,017	870	16,777	27,068	1,497	9,395	
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000	734	734	18,882	12,220	5,227	(*)	6,411	(*)	(*)	(*)	
\$10,000 under \$25,000	1,960	1,960	52,307	64,245	29,697	1,476	23,004	11,544	1,938	19,984	
\$25,000 under \$50,000	682	682	80,032	34,676	21,780	296	6,274	6,622	681	7,582	
\$50,000 or more	311	311	50,374	44,485	28,810	201	4,254	11,421	297	16,514	
Businesses with deficit, total	2,761	2,763	57,718	57,580	-31,294	1,827	38,087	50,787	1,756	21,005	
Under \$5,000	2,083	2,083	14,918	52,133	-5,236	1,588	28,384	25,005	1,485	11,827	
\$5,000 under \$10,000	231	231	(*)	14,180	-1,499	(*)	14,402	184	1,407	1,825	
\$10,000 under \$25,000	342	342	(*)	1,022	-5,808	(*)	(*)	3,963	(*)	(*)	
\$25,000 or more	106	107	41,940	-9,388	-18,751	71	5,578	3,785	48	2,467	
Insurance agents, brokers, and service											
Businesses with and without net income, total	216,568	218,125	4,364,488	4,052,181	1,614,421	145,952	1,772,994	464,756	178,780	604,120	
Businesses with net income, total	178,557	179,365	4,066,654	3,507,741	1,904,920	112,480	1,246,616	356,205	150,854	531,060	
\$1 under \$2,000	51,354	51,819	204,192	696,819	42,093	40,216	526,128	130,598	39,815	87,825	
\$2,000 under \$5,000	33,412	33,412	312,557	460,239	114,996	24,254	261,496	83,747	23,601	55,667	
\$5,000 under \$10,000	29,510	29,510	454,518	464,835	209,702	17,169	77,209	78,024	23,747	56,585	
\$10,000 under \$25,000	44,835	44,955	1,420,232	1,008,081	725,350	23,365	210,462	72,269	43,677	142,252	
\$25,000 under \$50,000	17,612	17,612	1,140,110	643,537	584,566	6,560	55,551	3,421	17,204	122,260	
\$50,000 or more	3,057	3,057	535,045	244,472	228,214	1,119	20,868	-4,610	3,033	69,783	
Businesses with deficit, total	38,757	38,760	297,832	551,143	-90,499	33,970	526,157	113,485	28,444	73,506	
Under \$5,000	35,652	35,652	147,065	512,732	-49,068	31,918	461,735	100,065	26,616	64,118	
\$5,000 under \$10,000	1,980	1,980	69,452	35,115	-12,475	1,442	36,759	10,831	1,407	1,825	
\$10,000 under \$25,000	967	967	39,814	11,748	-16,732	490	23,271	5,207	402	4,263	
\$25,000 or more	141	141	41,501	-8,028	-12,224	123	6,393	-2,197	(*)	(*)	
Real estate											
Businesses with and without net income, total	486,468	500,789	6,989,657	6,525,123	1,788,739	327,056	4,887,621	1,848,763	386,405	1,385,753	
Businesses with net income, total	333,056	340,139	5,595,417	6,209,945	2,344,976	209,238	2,837,692	1,027,277	271,229	870,657	
\$1 under \$2,000	131,566	132,442	478,217	2,022,110	108,259	95,997	1,395,823	518,028	102,264	279,207	
\$2,000 under \$5,000	70,084	70,643	668,884	1,142,180	228,475	45,121	615,560	296,145	52,069	186,242	
\$5,000 under \$10,000	60,796	61,227	1,024,435	1,076,464	436,200	32,124	439,611	200,653	50,550	154,684	
\$10,000 under \$25,000	58,717	58,821	1,788,169	1,388,830	890,896	31,028	323,383	174,549	54,008	224,214	
\$25,000 under \$50,000	14,042	14,042	1,048,134	545,736	450,802	5,696	84,024	30,910	13,623	115,511	
\$50,000 or more	2,954	2,964	587,578	166,151	230,342	1,275	18,514	-62,705	2,371	56,386	
Businesses with deficit, total	157,835	160,650	1,394,240	2,377,372	-556,237	121,350	2,089,593	844,016	118,634	435,687	
Under \$5,000	139,278	141,340	448,402	2,319,729	-155,693	110,651	1,825,441	649,961	109,206	348,265	
\$5,000 under \$10,000	11,823	11,841	221,646	162,754	-84,839	7,395	159,093	88,500	6,311	30,996	
\$10,000 under \$25,000	5,395	5,460	180,987	105,768	-85,648	2,915	76,587	114,829	2,732	34,432	
\$25,000 or more	1,915	2,009	533,205	-221,163	-230,057	909	43,411	-34,517	710	26,264	
Operators and lessors of buildings											
Businesses with and without net income, total	27,702	29,684	905,811	459,818	-48,875	16,527	354,576	153,916	20,824	116,119	
Businesses with net income, total	11,873	11,947	437,435	294,332	96,749	6,267	98,132	99,451	8,927	66,965	
\$1 under \$2,000	5,457	5,467	35,946	85,405	3,609	2,918	53,136	26,658	3,669	12,624	
\$2,000 under \$5,000	2,153	2,154	52,578	48,899	6,938	1,245	15,221	26,730	1,525	10,356	
\$5,000 under \$10,000	1,834	1,834	52,814	66,306	14,830	992	10,674	40,802	1,598	17,823	
\$10,000 under \$25,000	1,513	1,514	86,166	69,737	22,697	769	10,095	36,945	1,273	22,284	
\$25,000 under \$50,000	770	770	112,617	36,594	26,505	287	6,526	3,961	759	3,462	
\$50,000 or more	208	208	97,314	19,917	22,170	74	3,414	-5,667	142	9,373	
Businesses with deficit, total	16,464	17,737	468,376	179,718	-145,624	13,472	261,652	63,690	12,510	54,497	
Under \$5,000	11,469	12,359	79,385	205,213	-20,137	9,890	170,118	55,232	10,060	31,742	
\$5,000 under \$10,000	4,035	4,043	67,285	49,719	-30,426	3,162	62,430	17,717	2,222	6,844	
\$10,000 under \$25,000	577	600	52,222	11,247	-7,747	268	12,842	6,152	271	7,388	
\$25,000 or more	689	732	269,484	-79,346	-87,312	410	23,053	-15,087	249	10,025	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Finance, Insurance, and Real Estate—Continued											
Real estate—Continued											
Lessors, other than buildings											
Businesses with and without net income, total	34,739	34,917	82,868	877,280	-34,524	27,855	555,169	356,635	30,943	188,070	
Businesses with net income, total	17,376	17,386	44,578	384,294	21,915	14,304	226,595	135,784	16,368	79,052	
\$1 under \$2,000	16,694	16,694	22,684	332,176	11,086	13,945	211,407	109,671	15,773	63,229	
\$2,000 under \$5,000	467	467	6,144	31,450	1,784	274	11,132	18,534	396	8,702	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	91	91	2,685	8,019	(*)	(*)	(*)	5,196	81	2,369	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	17,364	17,431	38,290	493,592	-56,439	13,551	328,574	221,457	14,576	109,348	
Under \$5,000	15,442	15,486	25,230	413,969	-18,252	12,796	290,329	141,892	13,251	88,461	
\$5,000 under \$10,000	435	435	1,673	31,229	-2,621	320	17,797	16,253	187	7,873	
\$10,000 under \$25,000	1,348	1,348	9,169	41,903	-24,997	373	15,986	50,914	1,040	8,919	
\$25,000 or more	162	162	2,218	8,824	-10,369	85	6,364	12,829	111	4,306	
Real estate agents, brokers, and managers											
Businesses with and without net income, total	394,991	405,212	4,943,161	6,673,856	1,750,008	263,445	3,730,553	1,193,095	314,057	971,726	
Businesses with net income, total	282,965	288,914	4,342,375	5,081,892	2,007,943	176,308	2,362,279	711,670	229,423	735,477	
\$1 under \$2,000	102,704	103,569	323,544	1,486,421	86,727	75,318	1,080,247	319,447	77,952	183,963	
\$2,000 under \$5,000	62,068	62,626	528,068	997,462	202,965	40,615	550,447	244,050	46,846	139,514	
\$5,000 under \$10,000	55,132	55,561	665,211	922,789	390,083	28,723	395,690	137,016	45,685	120,793	
\$10,000 under \$25,000	53,606	53,705	1,556,837	1,217,480	807,791	28,035	294,932	114,757	49,336	181,592	
\$25,000 under \$50,000	11,234	11,234	732,928	420,175	256,534	4,597	47,918	15,721	19,851	83,472	
\$50,000 or more	2,214	2,219	335,787	114,197	163,843	925	9,964	-59,810	1,759	36,589	
Businesses with deficit, total	115,099	116,298	600,786	1,636,319	-257,935	88,976	1,393,129	501,125	67,065	244,968	
Under \$5,000	105,935	107,054	291,078	1,625,520	-108,905	84,154	1,296,951	437,474	62,398	213,027	
\$5,000 under \$10,000	6,109	6,113	100,958	64,594	-42,156	2,914	51,064	45,686	3,183	8,841	
\$10,000 under \$25,000	2,558	2,591	79,933	50,358	-39,604	1,856	36,117	53,843	1,264	15,133	
\$25,000 or more	533	534	129,157	-100,069	-67,270	282	9,580	-42,379	224	6,076	
Subdividers and developers, except cemeteries											
Businesses with and without net income, total	9,549	8,721	517,420	102,361	-20,941	3,743	65,360	37,942	4,579	50,846	
Businesses with net income, total	5,130	5,187	280,795	125,562	57,153	1,969	38,569	29,840	3,436	34,751	
\$1 under \$2,000	1,857	1,857	48,052	36,637	1,690	675	8,724	26,223	1,352	7,347	
\$2,000 under \$5,000	1,420	1,420	45,771	32,528	4,771	596	18,764	8,993	664	7,330	
\$5,000 under \$10,000	652	654	26,754	16,485	5,289	172	5,045	6,151	403	4,123	
\$10,000 under \$25,000	451	454	19,008	12,379	6,788	173	3,663	1,328	292	4,718	
\$25,000 under \$50,000	870	870	68,406	31,103	23,568	171	1,665	5,870	655	8,562	
\$50,000 or more	129	132	72,802	460	15,047	84	887	-15,474	119	4,259	
Businesses with deficit, total	3,485	3,534	236,627	-21,908	-78,094	1,838	48,107	8,079	1,201	17,117	
Under \$5,000	1,568	1,572	43,578	23,848	-2,295	688	19,944	6,199	811	7,558	
\$5,000 under \$10,000	876	876	33,480	19,387	-5,656	441	15,415	9,628	(*)	(*)	
\$10,000 under \$25,000	873	874	40,003	-2,519	-12,714	579	6,219	1,976	113	2,249	
\$25,000 or more	393	412	119,566	-63,275	-57,429	154	5,420	-11,266	84	3,852	
Combined real estate, insurance, loans, law offices											
Businesses with and without net income, total	19,588	19,588	473,658	355,475	123,633	12,480	157,868	73,974	14,605	60,679	
Businesses with net income, total	14,277	14,277	423,632	302,634	141,607	6,854	97,499	63,528	11,639	50,762	
\$1 under \$2,000	4,305	4,305	47,013	75,816	4,550	2,582	39,194	32,072	3,177	11,134	
\$2,000 under \$5,000	3,486	3,486	34,770	29,269	10,767	2,257	19,401	-899	2,374	2,252	
\$5,000 under \$10,000	2,191	2,191	41,695	51,641	18,359	1,517	18,738	14,544	1,877	8,943	
\$10,000 under \$25,000	2,735	2,735	113,719	74,994	47,875	1,741	10,527	16,592	2,705	12,548	
\$25,000 under \$50,000	1,288	1,288	130,776	51,493	41,907	622	7,238	2,348	1,278	11,805	
\$50,000 or more	272	272	55,859	19,421	18,149	125	2,401	-1,129	228	4,080	
Businesses with deficit, total	5,311	5,311	50,026	52,841	-17,974	3,826	60,369	10,446	2,966	9,917	
Under \$5,000	4,540	4,540	9,031	47,421	-6,011	3,022	44,387	9,045	2,362	7,131	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Services											
Businesses with and without net income, total	2,931,874	3,034,056	55,997,019	52,132,992	18,385,362	1,969,076	27,661,160	6,086,470	2,310,993	8,564,846	
Businesses with net income, total	2,278,188	2,334,060	51,108,270	42,045,238	20,125,183	1,420,269	18,250,874	3,669,181	1,827,573	6,954,682	
\$1 under \$2,000	960,415	876,014	3,788,016	13,006,332	778,132	740,232	10,286,343	1,941,857	709,226	1,654,695	
\$2,000 under \$5,000	510,570	514,890	5,672,817	6,331,993	1,879,719	314,875	3,545,328	1,106,846	769,519	1,769,519	
\$5,000 under \$10,000	349,122	351,366	7,656,689	5,242,967	2,502,302	174,714	2,041,555	699,110	302,562	693,422	
\$10,000 under \$25,000	274,023	274,617	12,597,233	6,691,214	4,353,270	119,442	1,509,665	828,279	259,868	1,101,536	
\$25,000 under \$50,000	143,401	143,644	10,711,853	5,836,258	5,031,032	56,903	691,130	114,096	141,028	1,199,934	
\$50,000 or more	73,412	73,529	10,681,662	5,716,886	5,780,728	29,414	383,947	-447,789	71,700	1,681,671	
Businesses with deficit, total	687,417	699,996	4,888,749	10,824,122	-1,738,821	571,891	9,774,916	2,789,027	516,700	1,747,794	
Under \$5,000	617,120	627,857	2,902,143	9,711,846	-769,908	521,979	8,514,778	1,966,976	481,970	1,401,266	
\$5,000 under \$10,000	47,201	47,257	693,387	830,146	-323,838	35,920	769,043	384,941	25,151	162,988	
\$10,000 under \$25,000	18,875	19,005	596,466	318,790	-274,267	11,591	347,083	245,974	8,112	94,327	
\$25,000 or more	5,696	5,777	896,753	1,208	-371,808	3,528	189,422	183,594	2,406	104,918	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Services—Continued											
Hotels and other lodging places											
Businesses with and without net income, total	78,633	80,724	2,288,480	847,092	57,864	36,978	438,066	351,332	47,068	130,243	
Businesses with net income, total	40,729	40,907	1,578,618	515,815	268,990	14,177	146,322	100,503	27,212	74,359	
\$1 under \$2,000	12,793	12,793	139,555	107,385	10,365	5,687	72,041	24,973	6,459	11,672	
\$2,000 under \$5,000	11,855	11,855	304,556	100,865	42,024	4,531	31,178	27,663	7,150	9,527	
\$5,000 under \$10,000	8,643	8,672	418,807	113,835	59,309	1,940	15,661	38,865	6,984	15,068	
\$10,000 under \$25,000	6,264	6,271	440,734	135,787	96,598	1,859	23,899	15,290	5,461	20,076	
\$25,000 under \$50,000	1,015	1,015	136,515	38,737	34,463	(*)	2	2,999	1,010	8,424	
\$50,000 or more	298	301	138,451	23,423	26,231	66	2,872	—5,680	286	10,533	
Businesses with deficit, total	38,447	39,817	709,862	334,779	—211,296	23,093	296,014	250,061	20,155	57,203	
Under \$5,000	28,321	29,365	301,553	262,069	—57,497	17,196	188,737	130,829	16,592	34,477	
\$5,000 under \$10,000	5,822	5,622	102,283	53,664	—39,244	3,757	50,807	42,101	2,190	8,706	
\$10,000 under \$25,000	3,706	3,816	129,519	29,746	—57,411	1,667	38,951	48,206	1,207	8,760	
\$25,000 or more	994	1,014	176,507	—10,796	—57,144	548	18,636	27,712	306	5,292	
Motels, motor hotels, and tourist courts											
Businesses with and without net income, total	37,719	38,840	1,407,655	427,748	32,608	16,268	186,493	196,648	21,820	70,835	
Businesses with net income, total	18,604	18,677	962,648	288,319	155,344	5,392	54,784	58,191	12,640	43,979	
\$1 under \$2,000	4,499	4,499	58,732	35,053	3,792	1,534	19,442	11,819	2,033	3,809	
\$2,000 under \$5,000	4,942	4,942	163,485	41,345	17,666	1,769	11,217	12,462	2,426	4,246	
\$5,000 under \$10,000	4,515	4,515	260,393	69,549	30,667	1,911	10,210	28,672	3,824	10,035	
\$10,000 under \$25,000	3,787	3,784	263,903	81,387	58,582	942	10,885	11,910	2,509	11,619	
\$25,000 under \$50,000	706	706	107,303	26,949	24,500	(*)	(*)	1,394	702	6,338	
\$50,000 or more	218	221	108,832	15,863	20,127	71	2,639	—6,903	208	8,340	
Businesses with deficit, total	19,414	20,163	445,007	165,453	—122,736	11,167	147,935	140,254	9,278	26,175	
Under \$5,000	13,693	14,117	192,179	131,146	—30,965	93,379	68,732	68,732	7,405	17,186	
\$5,000 under \$10,000	3,335	3,335	73,802	27,438	—23,291	2,402	26,989	23,740	1,293	3,435	
\$10,000 under \$25,000	2,007	2,117	79,712	9,236	—31,866	893	18,408	22,693	455	5,491	
\$25,000 or more	574	594	99,314	—2,370	—36,614	265	10,275	23,969	266	2,090	
Travelling parks and camp sites											
Businesses with and without net income, total	13,882	13,934	318,946	141,334	20,185	7,912	92,201	26,968	7,266	19,132	
Businesses with net income, total	8,540	8,569	230,687	98,497	40,366	3,934	43,516	14,615	4,535	12,552	
\$1 under \$2,000	3,682	3,682	30,476	33,146	3,873	1,979	25,786	3,487	1,956	3,817	
\$2,000 under \$5,000	2,016	2,016	43,287	26,730	7,192	1,464	10,436	9,102	1,229	3,296	
\$5,000 under \$10,000	1,786	1,815	75,239	15,276	12,011	(*)	(*)	2,704	619	833	
\$10,000 under \$25,000	977	(*)	72,206	19,591	14,270	(*)	(*)	—1,224	(*)	(*)	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	5,365	5,365	88,259	40,343	—20,201	3,978	48,685	11,859	2,751	6,580	
Under \$5,000	4,240	4,240	31,443	37,252	—4,979	3,024	37,636	4,595	2,362	4,936	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other lodging places											
Businesses with and without net income, total	18,444	16,484	266,990	155,148	19,981	7,264	63,426	51,741	11,340	18,171	
Businesses with net income, total	10,013	10,053	211,676	93,630	42,841	3,260	33,234	17,555	7,647	9,634	
\$1 under \$2,000	3,390	3,390	18,539	29,641	1,806	1,517	22,041	5,794	2,058	2,956	
\$2,000 under \$5,000	4,266	4,266	86,980	27,065	14,980	(*)	(*)	5,591	3,233	1,351	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	6,431	6,431	55,314	61,518	—22,860	4,004	50,192	34,186	3,693	8,537	
Under \$5,000	5,112	5,112	35,422	47,781	—9,329	3,631	37,065	20,045	3,169	6,126	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Personal services											
Businesses with and without net income, total	583,248	605,236	8,878,977	6,626,557	1,656,480	380,187	4,171,894	796,183	435,293	697,224	
Businesses with net income, total	494,762	503,069	6,003,170	5,487,349	1,813,792	297,631	3,056,909	616,648	361,693	574,989	
\$1 under \$2,000	244,329	246,143	911,658	2,475,261	206,635	171,235	1,965,336	303,290	160,271	242,743	
\$2,000 under \$5,000	136,558	137,455	1,493,160	1,369,293	454,752	77,023	679,297	235,184	97,760	129,666	
\$5,000 under \$10,000	89,974	90,602	1,804,226	1,083,902	635,572	40,544	345,105	103,225	79,912	111,690	
\$10,000 under \$25,000	24,476	24,674	1,255,313	451,176	355,228	8,039	60,555	35,393	23,027	60,330	
\$25,000 under \$50,000	3,592	3,592	377,941	112,923	118,503	910	11,665	—17,245	3,509	21,791	
\$50,000 or more	603	603	160,872	44,497	43,102	(*)	(*)	933	603	12,905	
Businesses with deficit, total	101,516	102,167	873,807	1,173,192	—155,312	84,521	1,133,080	195,424	75,626	125,634	
Under \$5,000	95,962	96,504	616,426	1,139,166	—100,400	80,934	1,067,697	171,069	73,703	119,252	
\$5,000 under \$10,000	4,255	4,255	75,806	34,464	—28,715	2,915	55,649	7,530	1,697	4,778	
\$10,000 under \$25,000	997	997	108,807	7,296	—12,637	(*)	(*)	10,891	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount		
						Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Services—Continued												
Personal services—Continued												
Coin-operated laundries and dry cleaning												
Businesses with and without net income, total	30,185	32,446	637,084	380,599	49,589	18,050	219,506	112,504	21,981	43,260		
Businesses with net income, total	17,893	18,204	457,280	233,543	82,158	9,356	93,368	58,017	13,156	27,935		
\$1 under \$2,000	6,953	6,953	78,528	77,888	6,671	4,822	54,757	15,460	4,588	9,888		
\$2,000 under \$5,000	5,046	5,046	145,174	73,699	21,102	3,308	27,649	24,948	3,987	7,166		
\$5,000 under \$10,000	2,614	2,614	97,952	40,727	19,331	640	7,547	13,849	2,255	5,095		
\$10,000 under \$25,000	2,417	2,417	123,482	39,698	30,022	(*)	(*)	8,131	2,303	4,583		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	13,840	14,242	179,804	161,979	-32,569	8,766	133,956	60,592	9,415	16,942		
Under \$5,000	12,106	12,399	141,651	145,531	-16,766	8,338	108,504	53,793	8,782	14,993		
\$5,000 under \$10,000	1,618	1,618	34,881	15,550	-11,064	(*)	(*)	2,372	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other laundry, cleaning, and garment services												
Businesses with and without net income, total	51,270	52,293	1,117,266	530,371	165,811	26,187	300,138	84,622	32,567	53,679		
Businesses with net income, total	40,187	40,754	937,980	407,647	192,326	19,605	169,134	26,187	25,809	37,932		
\$1 under \$2,000	15,833	15,833	108,259	143,477	13,518	9,751	121,377	6,582	9,718	13,512		
\$2,000 under \$5,000	11,126	11,126	206,723	97,374	37,326	6,196	48,334	11,714	6,850	9,029		
\$5,000 under \$10,000	9,811	9,921	312,313	96,378	72,006	2,900	17,036	7,538	6,624	8,381		
\$10,000 under \$25,000	3,526	3,526	253,371	59,849	54,663	(*)	(*)	357	3,297	6,439		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	11,519	11,529	179,286	128,686	-26,715	9,018	114,226	41,175	7,194	18,154		
Under \$5,000	10,817	10,827	154,952	125,913	-14,415	8,677	104,311	36,017	6,960	14,737		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Photographic studios, portrait												
Businesses with and without net income, total	32,259	32,265	463,107	401,803	50,241	23,667	314,544	37,019	25,826	48,864		
Businesses with net income, total	15,942	15,948	319,276	199,925	75,293	9,639	112,079	12,553	12,149	24,169		
\$1 under \$2,000	7,790	7,790	38,108	88,061	5,786	5,807	73,068	9,207	5,885	10,663		
\$2,000 under \$5,000	3,556	3,559	62,401	31,646	11,203	1,639	15,556	4,887	2,174	2,725		
\$5,000 under \$10,000	3,068	3,068	104,344	49,134	22,512	2,079	22,280	4,242	2,788	3,103		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	16,317	16,317	143,831	201,878	-25,052	14,028	202,465	24,465	13,678	24,695		
Under \$5,000	15,657	15,657	82,659	202,290	-19,217	13,709	197,701	23,806	13,359	24,518		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Beauty shops												
Businesses with and without net income, total	223,586	225,409	2,486,176	2,479,050	625,832	141,087	1,536,292	317,126	166,918	260,283		
Businesses with net income, total	194,653	195,937	2,216,397	2,189,375	664,860	115,868	1,244,810	279,705	148,034	233,078		
\$1 under \$2,000	88,068	88,327	397,696	860,412	86,087	58,110	657,063	117,262	58,657	83,850		
\$2,000 under \$5,000	65,128	65,128	646,387	701,290	213,165	38,640	374,962	113,163	49,973	70,474		
\$5,000 under \$10,000	34,142	34,401	661,365	465,207	240,028	15,971	186,063	39,116	32,200	54,343		
\$10,000 under \$25,000	7,743	7,743	455,465	156,247	114,465	3,076	25,554	16,226	7,404	22,887		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	29,277	29,472	269,779	294,392	-39,228	25,563	295,432	38,188	21,226	27,746		
Under \$5,000	27,754	27,949	154,645	280,498	-25,556	24,461	273,703	32,351	20,550	24,941		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Barber shops												
Businesses with and without net income, total	91,394	91,920	811,183	783,432	402,331	46,243	299,677	81,424	81,537	63,719		
Businesses with net income, total	87,817	88,243	806,348	760,153	403,974	44,019	279,934	76,845	59,769	62,246		
\$1 under \$2,000	27,269	27,269	86,089	175,150	26,283	14,738	127,088	21,779	12,032	13,044		
\$2,000 under \$5,000	27,670	27,670	187,471	204,885	95,362	13,864	72,391	37,132	17,298	14,230		
\$5,000 under \$10,000	26,937	26,937	316,199	274,921	184,099	13,247	68,239	22,583	24,270	22,013		
\$10,000 under \$25,000	5,485	5,683	139,246	94,233	78,617	2,170	11,616	4,000	5,485	11,087		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	3,577	3,577	4,835	23,279	-1,643	2,224	20,343	4,579	(*)	(*)		
Under \$5,000	3,577	3,577	4,835	23,279	-1,643	2,224	20,343	4,579	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—			Total	Adjusted gross income (less deficit)			Other income less losses and statutory adjustments	Total income tax	
	Returns	Businesses	Business receipts		Net income or deficit	Salaries and wages			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Personal services—Continued										
Shoe repair and hat cleaning shops										
Businesses with and without net income, total	14,226	14,535	199,408	119,385	51,493	6,705	52,642	15,250	9,339	9,675
Businesses with net income, total	12,410	12,410	193,390	105,731	54,883	5,162	36,006	14,842	8,137	8,341
\$1 under \$2,000	3,704	3,704	15,449	23,947	3,559	1,868	16,880	3,508	(*)	(*)
\$2,000 under \$5,000	3,585	3,585	73,748	26,592	13,121	(*)	(*)	5,877	2,234	1,593
\$5,000 under \$10,000	4,583	4,583	93,107	45,685	31,700	(*)	(*)	2,453	3,770	3,178
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	2,125	2,125	6,018	16,103	—3,390	(*)	(*)	(*)	(*)	(*)
Under \$5,000	1,898	1,898	4,104	15,099	—2,227	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—1	—	—
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 or more	—	—	—	—	—	—	—	—	—	—
Funeral service and crematories										
Businesses with and without net income, total	10,027	10,027	611,633	212,343	115,816	5,571	56,851	39,676	8,660	38,727
Businesses with net income, total	8,742	8,742	571,950	201,816	120,907	4,596	42,750	38,159	8,454	37,048
\$1 under \$2,000	1,576	1,576	34,738	33,702	1,164	(*)	(*)	16,373	1,576	5,599
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,787	2,787	124,255	31,793	21,616	(*)	(*)	5,155	2,727	3,289
\$10,000 under \$25,000	1,778	1,778	133,913	41,550	25,414	(*)	(*)	8,349	1,550	6,912
\$25,000 under \$50,000	1,108	1,108	147,286	49,895	40,334	452	2,906	6,655	1,108	11,161
\$50,000 or more	386	386	94,497	28,505	27,734	(*)	(*)	386	386	8,408
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	—	—	—	—	—	—	—	—	—	—
Miscellaneous personal services										
Businesses with and without net income, total	145,585	146,451	551,120	1,773,995	197,767	111,168	1,398,775	177,453	110,782	183,300
Businesses with net income, total	122,234	122,931	500,549	1,437,589	219,391	89,730	1,063,560	154,638	90,580	147,668
\$1 under \$2,000	94,381	94,691	152,791	1,081,350	63,567	75,077	902,818	114,965	68,238	104,536
\$2,000 under \$5,000	19,234	19,234	133,995	227,513	58,828	11,024	122,326	46,359	15,031	24,739
\$5,000 under \$10,000	6,291	6,291	94,671	84,266	44,180	2,666	27,386	12,700	5,337	11,575
\$10,000 under \$25,000	1,751	1,751	65,746	34,538	25,150	(*)	(*)	895	1,441	5,565
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	23,620	23,620	50,571	338,798	—21,624	21,448	336,185	24,237	20,471	36,210
Under \$5,000	23,261	23,261	46,135	337,785	—18,400	21,317	335,374	20,811	20,450	36,186
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
Business services										
Businesses with and without net income, total	552,805	562,049	6,730,258	9,769,757	2,051,786	412,789	6,262,260	1,455,731	446,928	1,504,798
Businesses with net income, total	428,648	434,038	6,120,894	7,571,206	2,362,936	304,889	4,240,307	967,963	353,359	1,157,734
\$1 under \$2,000	196,626	198,112	564,908	2,956,408	161,038	165,757	2,333,760	461,610	158,646	387,318
\$2,000 under \$5,000	105,183	105,607	903,433	1,517,491	346,125	71,727	922,304	249,062	79,882	201,448
\$5,000 under \$10,000	65,242	65,972	1,265,627	1,121,530	470,391	38,572	515,660	135,479	55,518	155,930
\$10,000 under \$25,000	50,965	50,965	2,051,389	1,310,242	786,185	24,445	360,050	164,007	48,432	229,120
\$25,000 under \$50,000	10,404	10,404	809,016	486,432	344,858	4,289	91,803	29,771	10,156	109,204
\$50,000 or more	2,977	2,978	526,521	266,489	254,339	1,773	45,804	—33,654	2,936	86,084
Businesses with deficit, total	127,214	128,011	609,364	2,254,498	—311,170	109,898	2,063,622	502,046	96,045	354,499
Under \$5,000	115,344	116,131	336,320	2,008,717	—139,172	100,901	1,809,085	338,804	89,260	289,290
\$5,000 under \$10,000	7,568	7,568	100,832	160,269	—52,258	6,046	147,737	64,610	4,539	29,134
\$10,000 under \$25,000	3,431	3,431	95,701	88,754	—48,589	2,328	85,494	51,849	1,950	24,258
\$25,000 or more	878	881	76,411	—3,820	—71,151	624	21,462	45,869	297	12,207
Advertising										
Businesses with and without net income, total	22,854	23,092	533,395	382,246	124,660	15,509	206,063	51,523	16,281	56,173
Businesses with net income, total	17,493	17,721	513,238	323,187	134,722	11,402	147,123	41,342	14,742	48,688
\$1 under \$2,000	7,187	7,187	31,340	108,456	5,147	5,959	77,582	25,727	5,352	15,126
\$2,000 under \$5,000	2,945	2,945	22,594	34,321	8,803	1,974	18,269	7,249	2,135	3,784
\$5,000 under \$10,000	3,056	3,284	109,062	54,322	23,619	1,568	27,084	3,619	3,007	7,651
\$10,000 under \$25,000	3,405	3,405	176,471	79,037	58,338	1,546	16,841	3,858	3,405	11,513
\$25,000 under \$50,000	714	714	118,869	30,076	24,377	(*)	(*)	—1,035	659	5,842
\$50,000 or more	186	186	54,902	16,975	14,438	(*)	(*)	1,924	186	4,772
Businesses with deficit, total	5,371	5,371	20,157	59,486	—10,062	4,117	58,967	10,581	3,549	7,587
Under \$5,000	4,898	4,898	17,008	49,588	—5,265	3,646	43,229	11,624	3,090	5,536
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax		
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Services—Continued											
Business services—Continued											
Services to buildings											
Businesses with and without net income, total	86,932	87,959	920,066	971,906	319,751	61,783	572,754	79,403	64,896	83,920	
Businesses with net income, total	60,722	61,293	671,285	905,185	329,137	55,604	504,431	71,617	61,200	66,991	
\$1 under \$2,000	38,930	39,272	90,247	416,264	33,618	33,509	331,049	51,597	30,108	39,407	
\$2,000 under \$5,000	20,216	20,216	189,727	191,034	67,390	13,644	112,834	10,810	13,201	16,200	
\$5,000 under \$10,000	14,195	14,424	272,190	156,248	105,299	5,452	44,875	6,274	10,820	13,576	
\$10,000 under \$25,000	6,512	6,512	246,464	112,470	93,222	2,444	13,809	5,639	6,204	11,592	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	6,666	6,666	48,781	70,809	-9,386	6,387	69,020	11,175	3,924	7,066	
Under \$5,000	6,404	6,404	23,999	68,586	-7,351	6,353	68,464	7,473	3,690	7,052	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	
\$25,000 or more	—	—	—	—	—	—	—	—	—	—	
Computer and data processing services											
Businesses with and without net income, total	9,411	9,411	134,106	191,285	33,681	8,017	147,854	9,550	8,833	27,467	
Businesses with net income, total	7,259	7,259	131,972	144,501	43,130	6,018	96,833	4,538	6,740	20,705	
\$1 under \$2,000	3,172	3,172	13,285	56,145	3,087	3,172	53,090	-32	3,172	6,936	
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000	1,665	1,665	44,010	34,816	10,832	1,457	21,906	2,078	1,457	4,775	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	2,152	2,152	2,134	46,784	-9,249	1,999	51,021	5,012	2,093	6,762	
Under \$5,000	1,975	1,975	(*)	47,725	-1,181	1,866	46,121	2,785	1,975	5,396	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Management and public relations											
Businesses with and without net income, total	146,994	148,740	1,609,317	3,557,963	748,636	112,315	2,158,191	651,136	130,312	642,922	
Businesses with net income, total	114,200	115,682	1,511,890	2,856,980	835,358	83,556	1,544,421	477,201	102,226	520,199	
\$1 under \$2,000	43,813	44,070	100,970	331,835	36,883	37,198	713,078	181,874	38,723	142,869	
\$2,000 under \$5,000	27,783	28,137	219,610	551,684	19,575	19,575	136,544	23,073	85,410	105,245	
\$5,000 under \$10,000	19,071	19,300	281,311	433,713	133,537	12,961	221,162	79,014	17,823	69,780	
\$10,000 under \$25,000	18,343	16,343	471,344	590,439	286,249	11,512	211,940	92,310	17,592	117,592	
\$25,000 under \$50,000	4,311	4,311	225,366	213,668	140,405	2,232	57,394	15,869	4,126	55,478	
\$50,000 or more	1,520	1,521	213,289	154,475	144,941	902	27,845	-18,311	1,412	52,423	
Businesses with deficit, total	32,903	33,058	97,427	703,908	-86,722	28,759	613,770	176,860	28,086	122,723	
Under \$5,000	29,673	29,827	63,682	652,492	-34,689	26,305	553,713	133,468	26,488	105,245	
\$5,000 under \$10,000	2,270	2,270	15,550	38,786	-16,417	1,619	31,118	24,065	966	6,378	
\$10,000 under \$25,000	682	10,241	29,640	662	-9,904	662	21,119	18,425	520	6,030	
\$25,000 or more	278	279	7,954	-16,990	-25,712	173	7,820	902	112	4,497	
Equipment rental and leasing											
Businesses with and without net income, total	23,766	24,123	567,266	591,261	6,035	19,827	450,084	135,142	16,859	110,928	
Businesses with net income, total	10,688	10,738	405,448	267,514	87,603	8,473	162,908	37,003	8,935	57,600	
\$1 under \$2,000	4,087	4,087	35,161	79,268	3,277	3,543	69,393	6,598	3,613	11,824	
\$2,000 under \$5,000	1,525	1,525	13,985	42,241	4,745	1,147	23,016	14,480	1,517	6,522	
\$5,000 under \$10,000	3,102	3,102	100,230	70,711	22,807	2,795	39,797	6,107	2,534	12,941	
\$10,000 under \$25,000	1,520	1,520	169,291	51,699	30,522	631	16,076	5,101	832	9,737	
\$25,000 under \$50,000	313	313	35,199	28,941	10,252	277	11,099	7,590	310	9,229	
\$50,000 or more	191	191	51,581	18,556	16,000	80	3,527	-971	179	6,618	
Businesses with deficit, total	13,312	13,385	161,818	307,382	-81,568	11,358	287,328	101,622	8,157	53,472	
Under \$5,000	9,770	9,843	53,250	192,546	-22,939	8,576	184,711	30,774	5,781	28,812	
\$5,000 under \$10,000	2,204	2,204	28,827	62,231	-14,825	1,889	69,755	17,101	1,590	11,122	
\$10,000 under \$25,000	911	911	24,265	36,220	-13,507	510	34,435	17,292	699	9,478	
\$25,000 or more	427	427	55,476	14,385	-30,497	384	8,427	36,455	87	4,060	
Other business services											
Businesses with and without net income, total	264,689	268,724	2,966,108	4,121,281	818,803	196,900	2,764,081	538,397	209,506	581,048	
Businesses with net income, total	198,978	201,345	2,687,061	3,070,768	932,986	140,300	1,793,606	344,176	160,208	426,125	
\$1 under \$2,000	99,466	100,324	293,905	1,365,025	79,026	82,405	1,090,168	195,831	77,707	171,228	
\$2,000 under \$5,000	51,279	51,349	440,744	672,522	166,011	34,264	427,028	79,483	38,835	83,731	
\$5,000 under \$10,000	24,153	24,197	458,834	371,720	174,297	14,339	161,036	36,387	19,877	47,107	
\$10,000 under \$25,000	20,577	20,577	963,675	461,764	309,048	6,358	99,694	53,022	19,684	75,510	
\$25,000 under \$50,000	3,887	3,887	351,124	158,296	132,545	873	11,262	13,882	3,882	32,541	
\$50,000 or more	1,011	1,011	178,779	69,687	72,059	676	13,055	-15,427	991	20,152	
Businesses with deficit, total	66,863	67,379	279,047	1,067,463	-114,183	57,281	984,103	197,543	50,238	157,372	
Under \$5,000	62,668	63,184	177,547	998,965	-67,747	54,155	912,847	153,865	48,036	137,249	
\$5,000 under \$10,000	2,612	2,612	31,444	49,380	-17,849	2,285	48,020	19,209	1,729	10,516	
\$10,000 under \$25,000	1,472	1,472	59,599	14,866	-21,192	792	19,217	18,641	392	7,555	
\$25,000 or more	111	111	10,457	4,252	-7,395	49	4,019	7,828	61	2,052	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount		
						Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Services—Continued												
Automobile repair and services												
Businesses with and without net income, total	187,266	187,876	6,115,025	2,046,657	746,139	109,622	1,035,729	266,789	125,840	225,863		
Businesses with net income, total	142,782	143,072	5,241,867	1,620,561	872,556	73,680	599,725	148,278	98,621	172,267		
\$1 under \$2,000	43,766	43,766	481,116	434,119	35,373	32,589	352,336	46,410	26,631	45,148		
\$2,000 under \$5,000	36,951	36,951	930,673	280,480	122,426	21,020	113,841	44,213	19,846	20,479		
\$5,000 under \$10,000	36,150	36,166	1,443,943	390,339	256,693	13,889	90,578	43,068	27,474	33,199		
\$10,000 under \$25,000	22,636	22,652	1,800,932	388,525	330,669	5,408	34,630	23,226	21,439	48,060		
\$25,000 under \$50,000	3,157	3,161	465,320	113,273	101,147	677	6,255	5,871	3,153	20,509		
\$50,000 or more	376	376	119,883	26,825	26,250	(*)	(*)	—2,584	332	7,679		
Businesses with deficit, total	44,794	44,806	873,158	438,290	—126,419	36,174	440,615	124,094	27,505	56,287		
Under \$5,000	38,265	38,265	515,667	417,628	—47,838	32,468	390,296	75,170	25,840	44,678		
\$5,000 under \$10,000	4,143	4,143	139,377	37,848	—29,519	2,450	30,746	36,621	1,316	7,173		
\$10,000 under \$25,000	2,130	2,131	125,115	—4,740	—33,415	1,134	17,472	11,203	341	3,584		
\$25,000 or more	267	267	92,999	—12,178	—15,647	121	2,101	1,368	(*)	(*)		
Automotive rentals, without drivers												
Businesses with and without net income, total	10,963	11,192	186,435	230,420	7,410	8,056	176,979	46,031	9,476	39,845		
Businesses with net income, total	5,098	5,098	133,280	127,201	25,503	4,265	80,996	20,702	4,393	22,705		
\$1 under \$2,000	3,057	3,057	18,676	63,458	2,051	3,037	53,694	7,713	2,476	9,002		
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000	608	608	27,443	22,638	4,197	(*)	(*)	8,561	(*)	(*)		
\$10,000 under \$25,000	746	746	64,004	17,986	10,799	159	2,622	4,565	736	4,053		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	6,093	6,094	53,155	109,250	—18,093	5,019	100,236	27,107	5,313	17,813		
Under \$5,000	5,235	5,235	24,562	96,506	—4,994	4,573	82,449	19,051	4,612	13,260		
\$5,000 under \$10,000	543	543	2,160	12,063	—4,095	(*)	(*)	6,830	(*)	(*)		
\$10,000 under \$25,000	(*)	280	11,034	(*)	—5,877	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	36	36	(*)	—2,524	—3,127	(*)	(*)	(*)	(*)	(*)		
Automotive top and body repair shops												
Businesses with and without net income, total	38,255	38,255	1,828,847	405,802	216,543	21,274	166,080	23,179	25,912	39,677		
Businesses with net income, total	31,980	31,980	1,621,445	368,093	240,723	16,539	108,686	18,684	22,362	34,749		
\$1 under \$2,000	7,190	7,190	66,668	59,036	7,509	5,276	43,111	8,416	3,807	5,111		
\$2,000 under \$5,000	9,361	9,361	326,157	69,503	29,613	5,444	33,375	6,515	5,172	5,299		
\$5,000 under \$10,000	9,067	9,067	408,050	81,591	64,446	3,864	22,410	4,735	6,597	5,871		
\$10,000 under \$25,000	6,054	6,054	575,310	102,926	33,908	1,773	8,196	832	5,476	11,040		
\$25,000 under \$50,000	1,219	1,219	211,752	40,367	38,340	(*)	(*)	1,090	1,219	6,708		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	6,275	6,275	207,402	37,709	—24,180	4,735	57,394	4,495	3,550	4,928		
Under \$5,000	5,000	5,000	60,999	47,053	—5,888	3,982	49,291	3,650	3,433	4,392		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
General automotive repair shops												
Businesses with and without net income, total	101,603	101,603	3,101,199	938,943	359,467	59,731	501,247	78,229	64,010	88,516		
Businesses with net income, total	76,333	76,333	2,585,338	739,863	427,282	38,844	277,667	34,914	50,287	67,548		
\$1 under \$2,000	24,205	24,205	258,364	202,882	17,184	17,924	176,293	9,405	13,699	18,017		
\$2,000 under \$5,000	19,818	19,818	441,572	120,204	65,062	10,674	41,516	13,626	9,751	5,474		
\$5,000 under \$10,000	19,077	19,077	794,625	179,180	135,594	6,938	39,728	3,858	13,942	12,002		
\$10,000 under \$25,000	12,348	12,348	899,449	197,117	171,966	3,024	18,799	6,352	12,010	22,516		
\$25,000 under \$50,000	758	758	138,560	31,048	28,594	(*)	(*)	1,966	758	6,501		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	25,470	25,470	515,861	199,080	—67,815	20,887	223,580	43,315	13,723	20,970		
Under \$5,000	21,885	21,885	371,978	201,274	—29,038	18,860	204,146	26,166	13,400	18,844		
\$5,000 under \$10,000	2,266	2,266	73,369	5,804	—15,413	(*)	(*)	10,281	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other automotive repair shops												
Businesses with and without net income, total	15,603	15,603	595,904	177,318	97,404	6,800	59,504	20,410	10,748	17,413		
Businesses with net income, total	13,432	13,432	566,388	154,072	100,972	5,081	38,626	14,474	9,291	15,165		
\$1 under \$2,000	2,852	2,852	68,924	19,307	3,052	(*)	(*)	—1,176	1,068	1,610		
\$2,000 under \$5,000	3,660	3,660	109,388	30,690	11,954	(*)	(*)	4,928	2,052	2,248		
\$5,000 under \$10,000	4,439	4,439	139,763	45,246	31,384	(*)	(*)	7,985	3,697	3,349		
\$10,000 under \$25,000	1,619	1,619	179,618	35,227	30,128	(*)	(*)	3,217	1,612	4,631		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	2,371	2,371	29,516	23,246	—3,568	1,719	20,878	5,936	(*)	(*)		
Under \$5,000	2,213	2,213	13,911	24,029	—1,762	1,719	20,878	4,913	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—			Total	Adjusted gross income (less deficit)				Total income tax	
	Returns	Businesses	Business receipts		Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Automobile repair and services—Continued										
Automotive services, except repair										
Businesses with and without net income, total	17,339	17,354	329,823	244,857	39,395	11,858	118,857	86,605	12,578	32,729
Businesses with net income, total	12,783	12,783	267,786	177,816	51,688	8,064	81,507	44,621	9,133	23,617
\$1 under \$2,000	5,630	5,630	63,515	74,828	4,567	4,530	58,123	12,138	4,749	9,242
\$2,000 under \$5,000	4,012	4,012	43,415	36,643	12,003	2,406	10,699	13,941	1,840	3,037
\$5,000 under \$10,000	1,870	1,870	45,049	33,807	13,809	(*)	(*)	9,255	1,540	5,293
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,560	4,571	62,037	67,098	-12,293	3,794	37,350	42,041	3,443	9,112
Under \$5,000	3,921	3,921	43,968	48,047	-6,140	3,324	32,876	21,311	2,928	5,582
\$5,000 under \$10,000	616	616	9,468	20,153	-4,125	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services										
Businesses with and without net income, total	237,549	237,906	3,559,887	2,697,600	715,658	152,861	1,676,945	304,997	172,034	290,670
Businesses with net income, total	173,361	173,718	3,173,753	1,952,444	788,373	100,477	948,614	215,457	124,705	203,609
\$1 under \$2,000	82,629	82,629	375,870	853,771	57,471	61,323	648,174	148,126	56,693	88,915
\$2,000 under \$5,000	41,201	41,201	526,854	381,720	131,055	22,743	198,315	52,350	25,437	32,382
\$5,000 under \$10,000	27,738	27,738	691,525	295,813	195,887	12,014	77,780	22,146	21,921	24,843
\$10,000 under \$25,000	18,470	18,470	1,098,295	302,160	277,243	4,038	18,551	6,366	17,602	32,322
\$25,000 under \$50,000	3,119	3,119	321,013	89,885	92,586	712	6,218	-8,919	2,892	16,345
\$50,000 or more	561	561	160,196	33,406	34,131	(*)	(*)	-730	517	9,149
Businesses with deficit, total	64,188	64,188	386,134	745,156	-72,715	52,384	728,331	89,540	47,329	87,061
Under \$5,000	62,695	62,695	300,236	746,321	-60,429	51,871	724,861	81,889	47,252	84,608
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Radio and TV repair shops										
Businesses with and without net income, total	42,022	42,022	563,486	454,200	94,717	27,561	325,764	33,719	31,476	45,791
Businesses with net income, total	27,124	27,124	514,790	284,977	107,448	15,975	162,631	14,898	19,424	26,768
\$1 under \$2,000	11,763	11,763	71,988	123,828	6,872	9,227	109,036	7,920	8,323	13,198
\$2,000 under \$5,000	6,849	6,849	107,079	51,086	22,103	3,161	27,458	1,525	4,144	3,443
\$5,000 under \$10,000	5,843	5,843	148,671	65,569	37,896	2,509	22,322	5,351	4,288	5,828
\$10,000 under \$25,000	2,659	2,659	187,052	44,494	40,577	(*)	(*)	102	2,669	4,299
\$25,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	14,898	14,898	48,696	169,223	-12,731	11,586	163,133	18,821	12,052	19,023
Under \$5,000	14,898	14,898	48,696	169,223	-12,731	11,586	163,133	18,821	12,052	19,023
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 or more	—	—	—	—	—	—	—	—	—	—
Electrical repair shops, except radio and TV										
Businesses with and without net income, total	31,891	31,891	518,305	349,777	116,919	19,215	200,571	32,287	23,769	36,067
Businesses with net income, total	25,474	25,474	484,709	271,469	122,311	13,848	125,500	23,658	19,467	25,289
\$1 under \$2,000	10,156	10,156	48,024	103,254	6,544	7,775	79,671	17,039	7,783	9,630
\$2,000 under \$5,000	7,517	7,517	127,467	73,009	23,656	4,476	39,747	9,606	4,771	6,203
\$5,000 under \$10,000	3,733	3,733	98,106	31,147	25,328	(*)	(*)	2,983	2,885	2,199
\$10,000 under \$25,000	3,566	3,566	177,578	49,003	49,554	(*)	(*)	-1,555	3,526	4,351
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,417	6,417	33,596	78,308	-5,392	5,367	75,071	8,629	4,302	10,778
Under \$5,000	6,378	6,378	33,541	75,686	-5,135	5,338	74,528	6,293	4,263	9,984
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 or more	—	—	—	—	—	—	—	—	—	—
Reupholstery and furniture repair										
Businesses with and without net income, total	32,469	32,469	566,770	319,809	96,789	17,372	180,022	42,998	22,097	30,429
Businesses with net income, total	24,012	24,012	491,013	238,907	107,899	10,849	94,184	35,924	16,491	22,070
\$1 under \$2,000	10,466	10,466	44,167	95,301	6,010	6,937	65,640	23,651	7,148	8,373
\$2,000 under \$5,000	6,469	6,469	87,470	51,458	20,762	2,773	24,322	6,374	3,660	3,902
\$5,000 under \$10,000	4,004	4,004	115,952	38,298	30,768	(*)	(*)	3,453	2,610	2,702
\$10,000 under \$25,000	2,921	2,921	214,947	45,590	42,874	(*)	(*)	2,571	2,821	5,576
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	8,457	8,457	75,757	81,802	-11,110	6,523	85,838	7,074	5,606	8,359
Under \$5,000	8,457	8,457	75,757	81,802	-11,110	6,523	85,838	7,074	5,606	8,359
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—			Business receipts	Adjusted gross income (less deficit)				Total income tax	
	Returns	Businesses	Total		Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Miscellaneous repair services—Continued										
Other miscellaneous repair shops										
Businesses with and without net income, total	131,524	131,524	1,911,326	1,578,125	487,233	89,070	971,017	199,875	95,049	178,730
Businesses with net income, total	97,108	97,108	1,683,241	1,162,302	450,715	60,182	566,728	144,859	69,680	129,829
\$1 under \$2,000	50,244	50,244	211,691	531,388	38,045	37,384	383,827	99,516	33,439	57,714
\$2,000 under \$5,000	20,366	20,366	204,838	206,167	64,534	12,333	106,786	34,845	12,862	18,834
\$5,000 under \$10,000	14,158	14,158	338,796	160,799	101,895	7,546	48,545	10,359	12,138	14,114
\$10,000 under \$25,000	9,414	9,414	518,718	163,073	144,238	2,303	13,587	5,248	8,586	18,096
\$25,000 under \$50,000	2,413	2,413	256,653	71,239	70,952	(*)	(*)	—3,689	2,186	13,199
\$50,000 or more	513	513	152,545	29,636	31,051	(*)	(*)	—1,420	469	7,872
Businesses with deficit, total	34,416	34,416	228,085	415,823	—43,482	28,908	404,289	55,016	25,369	48,901
Under \$5,000	32,962	32,962	142,242	419,610	—31,453	28,424	401,362	49,701	25,331	47,242
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Motion pictures										
Businesses with and without net income, total	12,961	12,750	459,496	229,518	45,229	9,257	155,046	29,243	11,334	46,852
Businesses with net income, total	6,551	7,034	394,759	138,565	79,502	3,509	51,217	7,846	6,139	26,851
\$1 under \$2,000	1,952	1,952	25,128	26,555	2,166	1,501	21,046	3,341	1,601	4,994
\$2,000 under \$5,000	1,704	1,704	32,019	21,727	6,025	(*)	6,146	6,146	3,790	1,664
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,164	2,164	215,291	48,140	34,424	(*)	7,541	7,541	8,162	2,154
\$25,000 under \$50,000	497	541	82,898	28,452	17,884	(*)	3,255	497	7,070	7,070
\$50,000 or more	97	97	28,550	14,603	14,578	61	1,781	—1,756	86	3,716
Businesses with deficit, total	6,716	6,716	64,737	90,398	—34,273	5,748	103,829	20,842	5,195	19,801
Under \$5,000	5,501	5,501	55,534	55,320	—9,307	4,670	72,099	—7,472	4,167	11,673
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	157	157	2,599	14,263	—14,510	130	11,445	17,328	108	5,147
Motion picture production, distribution, and services										
Businesses with and without net income, total	8,956	8,956	175,704	173,038	22,859	7,130	129,460	20,719	7,986	37,593
Businesses with net income, total	4,261	4,261	161,142	102,260	52,393	3,072	47,440	2,427	4,155	20,117
\$1 under \$2,000	1,513	1,513	7,493	24,312	1,432	1,467	20,497	2,383	1,468	4,614
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,088	1,088	76,831	26,398	18,755	(*)	1,763	1,763	(*)	(*)
\$25,000 under \$50,000	82	82	20,510	13,429	12,644	66	1,741	—1,956	71	3,382
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,695	4,695	14,562	70,778	—29,534	4,058	82,020	18,292	3,831	17,476
Under \$5,000	3,770	3,770	12,165	40,255	—6,494	3,269	56,006	—9,257	3,085	10,189
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	152	152	2,320	13,853	—14,171	126	11,109	16,915	103	5,044
Motion picture theaters										
Businesses with and without net income, total	4,005	4,794	283,792	56,480	22,370	2,127	25,588	8,524	3,348	9,059
Businesses with net income, total	2,290	2,773	233,617	36,305	27,109	(*)	(*)	5,419	1,984	6,734
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,076	1,076	138,460	21,742	15,669	(*)	(*)	(*)	1,076	4,034
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,021	2,021	50,175	19,620	—4,739	1,690	21,809	2,550	1,364	2,325
Under \$5,000	1,731	1,731	43,369	15,065	—2,813	(*)	(*)	1,785	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures										
Businesses with and without net income, total	230,469	233,296	2,640,836	3,613,319	181,112	177,588	2,823,525	808,662	172,873	623,338
Businesses with net income, total	135,626	137,353	2,134,264	1,962,451	572,895	96,183	1,168,253	220,303	102,891	299,777
\$1 under \$2,000	77,745	78,459	369,222	1,002,805	55,927	62,375	804,357	142,521	57,054	126,858
\$2,000 under \$5,000	33,167	33,167	368,343	350,594	105,664	20,748	184,962	59,948	23,556	39,639
\$5,000 under \$10,000	14,179	14,179	322,011	193,961	99,944	7,019	74,528	18,439	11,477	28,088
\$10,000 under \$25,000	9,120	9,120	526,021	214,193	136,413	5,224	62,611	15,189	9,031	37,381
\$25,000 under \$50,000	1,691	1,691	258,491	69,271	58,792	622	20,039	—9,560	1,582	17,935
\$50,000 or more	735	737	290,176	147,241	116,085	505	31,440	—284	715	52,419
Businesses with deficit, total	95,671	95,943	506,572	1,670,674	—391,783	61,927	1,463,024	598,433	70,265	328,061
Under \$5,000	77,773	77,807	225,298	1,211,879	—119,558	67,863	1,064,109	267,328	60,864	180,032
\$5,000 under \$10,000	12,334	12,335	113,526	215,575	—84,375	10,827	208,194	91,756	6,166	45,897
\$10,000 under \$25,000	4,194	4,201	52,563	115,011	—64,044	2,547	96,949	82,106	2,274	36,369
\$25,000 or more	1,581	1,600	115,185	147,039	—123,806	1,092	106,192	164,653	1,171	71,270

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount		
						Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Services—Continued												
Amusement and recreation services, except motion pictures—Continued												
Producers, orchestras, and entertainers												
Businesses with and without net income, total	97,587	96,760	956,051	1,354,514	260,374	78,452	981,305	112,835	75,251	194,186		
Businesses with net income, total	73,292	74,278	888,443	966,914	301,956	56,242	633,970	50,988	56,047	145,618		
\$1 under \$2,000	42,779	43,493	132,563	518,919	30,778	37,277	446,090	42,051	32,281	62,662		
\$2,000 under \$5,000	18,427	18,427	134,787	160,459	56,597	11,335	82,744	19,118	12,875	15,825		
\$5,000 under \$10,000	6,953	6,953	105,202	89,146	47,225	3,978	39,127	2,794	5,817	11,522		
\$10,000 under \$25,000	4,364	4,364	256,955	100,205	64,581	3,013	32,951	2,673	4,364	15,213		
\$25,000 under \$50,000	597	597	89,794	24,640	23,046	545	8,522	—7,528	552	4,788		
\$50,000 or more	442	444	169,142	100,466	77,729	354	27,666	—4,929	428	36,547		
Businesses with deficit, total	24,451	24,482	69,608	373,086	—41,582	22,386	350,778	63,890	19,335	49,770		
Under \$5,000	22,930	22,937	60,840	331,612	—24,853	21,020	305,883	50,682	18,318	40,530		
\$5,000 under \$10,000	1,206	1,206	1,445	17,966	—9,054	1,085	22,302	4,718	750	2,874		
\$10,000 under \$25,000	296	296	5,810	15,759	—4,804	252	11,424	9,139	252	3,684		
\$25,000 or more	43	43	1,513	8,791	—2,771	43	12,783	—1,221	39	3,106		
Billiard and pool establishments												
Businesses with and without net income, total	5,853	5,853	89,986	37,312	3,846	2,793	26,182	7,304	2,786	2,673		
Businesses with net income, total	4,446	4,446	82,600	32,709	9,761	1,814	14,916	8,032	2,121	2,098		
\$1 under \$2,000	2,355	2,355	11,211	12,108	2,387	(*)	(*)	4,449	(*)	(*)		
\$2,000 under \$5,000	1,768	1,768	66,154	16,687	5,504	(*)	(*)	2,251	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—		
\$25,000 under \$50,000	—	—	—	—	—	—	—	—	—	—		
\$50,000 or more	—	—	—	—	—	—	—	—	—	—		
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	—	—	—	—	—	—	—	—	—	—		
Other amusement and recreation services												
Businesses with and without net income, total	125,521	126,964	1,472,820	2,218,957	—98,425	95,679	1,814,991	700,391	93,377	425,904		
Businesses with net income, total	56,119	56,850	1,053,483	926,431	245,242	37,343	513,549	167,640	43,409	149,155		
\$1 under \$2,000	32,441	32,441	220,717	470,581	22,557	24,240	352,294	95,730	24,212	64,008		
\$2,000 under \$5,000	12,617	12,617	166,380	168,632	40,791	6,022	38,856	38,856	9,029	22,178		
\$5,000 under \$10,000	5,930	5,930	154,461	84,570	43,287	2,754	34,213	17,070	4,823	15,567		
\$10,000 under \$25,000	4,651	4,651	259,470	111,631	70,219	2,148	29,356	12,054	4,604	21,597		
\$25,000 under \$50,000	919	919	132,107	42,298	30,093	259	9,839	2,366	899	11,266		
\$50,000 or more	292	292	120,348	46,449	38,295	150	3,770	4,384	286	15,689		
Businesses with deficit, total	69,989	70,114	419,137	1,297,353	—343,667	58,664	1,105,036	535,984	50,300	278,298		
Under \$5,000	53,823	53,850	153,042	872,757	—93,686	46,132	749,455	216,988	41,859	138,740		
\$5,000 under \$10,000	11,035	11,036	108,163	196,075	—74,824	9,488	185,026	85,673	5,363	42,633		
\$10,000 under \$25,000	3,665	3,672	43,458	101,398	—54,369	2,062	83,488	72,279	2,017	32,667		
\$25,000 or more	1,537	1,556	113,474	137,058	—120,988	1,048	93,408	164,638	1,131	67,489		
Medical and health services												
Businesses with and without net income, total	387,846	392,203	17,511,400	12,786,602	8,746,639	207,056	3,560,122	479,841	348,126	2,741,357		
Businesses with net income, total	348,870	351,726	17,187,577	11,890,846	8,845,202	175,729	2,774,174	271,470	317,326	2,565,853		
\$1 under \$2,000	56,653	57,158	271,678	974,508	52,855	39,149	744,355	177,298	40,169	155,537		
\$2,000 under \$5,000	44,798	44,798	338,252	741,300	148,654	30,018	487,412	105,234	37,082	113,104		
\$5,000 under \$10,000	41,982	41,982	618,242	835,190	306,892	21,860	435,443	90,855	39,674	141,355		
\$10,000 under \$25,000	69,665	69,730	2,708,608	2,011,883	1,168,096	33,516	544,617	279,170	66,480	354,407		
\$25,000 under \$50,000	84,039	84,180	6,098,632	3,443,243	3,047,466	31,915	735,183	20,594	83,048	691,419		
\$50,000 or more	53,774	53,867	7,152,167	4,003,300	4,099,239	20,365	215,753	—311,692	52,873	1,139,159		
Businesses with deficit, total	40,415	40,477	323,823	949,954	—98,563	32,704	812,386	236,131	32,084	166,639		
Under \$5,000	36,123	36,153	142,518	824,802	—54,484	29,538	673,571	250,715	29,212	155,049		
\$5,000 under \$10,000	3,264	3,268	56,307	99,621	—22,285	2,469	100,408	21,498	1,961	22,250		
\$10,000 under \$25,000	895	907	31,533	29,649	—11,442	591	31,912	9,179	826	7,398		
\$25,000 or more	142	149	91,465	—4,299	—10,352	114	6,972	—919	85	1,942		
Offices of physicians												
Businesses with and without net income, total	152,633	154,450	8,721,688	7,302,502	4,974,662	91,250	2,097,033	230,807	147,648	1,781,394		
Businesses with net income, total	135,131	136,237	8,614,987	6,716,136	5,026,426	77,408	1,585,981	103,729	131,893	1,654,855		
\$1 under \$2,000	12,260	12,260	67,896	390,800	9,180	10,621	319,655	61,965	10,919	79,660		
\$2,000 under \$5,000	10,390	10,390	84,610	292,306	37,531	9,197	225,807	28,968	10,044	58,928		
\$5,000 under \$10,000	11,353	11,363	180,688	387,900	82,479	9,199	266,257	49,164	11,054	84,011		
\$10,000 under \$25,000	25,375	25,418	862,026	968,423	444,699	15,504	353,635	170,089	25,100	194,312		
\$25,000 under \$50,000	38,643	38,630	2,590,128	1,742,251	1,433,447	17,928	266,339	42,465	38,106	373,065		
\$50,000 or more	38,096	38,176	4,809,639	2,987,438	3,019,090	15,506	171,064	—202,718	37,506	877,113		
Businesses with deficit, total	16,213	18,213	106,701	617,406	—51,764	14,551	523,415	145,755	16,422	132,292		
Under \$5,000	15,574	15,574	68,267	504,995	—27,269	12,512	411,862	120,382	14,351	104,570		
\$5,000 under \$10,000	1,902	1,902	26,370	83,482	—13,280	1,588	82,677	14,085	1,336	20,390		
\$10,000 under \$25,000	705	705	10,104	26,928	—8,845	421	26,885	8,886	704	6,326		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount
						Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Medical and health services—Continued										
Offices of dentists										
Businesses with and without net income, total	82,509	82,735	5,163,534	2,809,156	2,400,970	33,605	340,169	68,017	74,728	544,824
Businesses with net income, total	78,738	78,924	5,146,351	2,734,375	2,408,523	31,038	282,408	43,444	72,030	531,436
\$1 under \$2,000	3,857	3,857	36,305	55,580	4,508	1,431	20,847	30,225	1,675	8,379
\$2,000 under \$5,000	4,959	4,959	52,381	87,672	16,704	3,557	47,733	23,235	3,850	11,932
\$5,000 under \$10,000	5,165	5,165	96,715	93,661	37,752	3,188	43,701	12,408	4,014	11,601
\$10,000 under \$25,000	20,540	20,540	892,047	505,272	356,370	8,176	67,169	79,733	18,928	76,457
\$25,000 under \$50,000	31,929	31,929	2,387,616	1,196,845	1,139,559	10,928	78,592	—19,506	31,399	223,435
\$50,000 or more	12,474	12,474	1,681,287	804,932	851,630	3,856	26,768	—73,466	12,350	202,637
Businesses with deficit, total	3,811	3,811	17,183	75,080	—7,553	2,567	57,761	24,872	2,698	13,388
Under \$5,000	3,500	3,500	16,122	69,145	—5,521	2,260	51,035	23,631	2,421	12,440
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of osteopathic physicians										
Businesses with and without net income, total	3,181	3,181	168,357	111,847	95,827	816	12,554	3,466	3,179	26,472
Businesses with net income, total	3,059	3,059	168,048	107,102	96,199	804	12,083	—1,180	3,057	25,573
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,093	1,093	66,570	39,118	37,268	(*)	(*)	—811	1,091	8,243
\$50,000 or more	607	607	71,230	45,799	43,711	277	5,961	—3,873	607	13,927
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors										
Businesses with and without net income, total	16,789	16,789	550,549	330,879	255,646	7,078	61,300	13,733	15,701	43,561
Businesses with net income, total	16,826	16,826	521,592	314,784	260,801	5,862	47,374	6,609	14,984	41,818
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	3,432	3,432	23,878	35,178	11,401	2,486	18,460	5,317	2,886	3,023
\$5,000 under \$10,000	2,978	2,978	59,193	38,441	22,869	(*)	6,117	2,522	3,673	(*)
\$10,000 under \$25,000	5,951	5,951	212,869	110,963	103,423	1,182	7,870	—330	5,382	11,545
\$25,000 under \$50,000	2,899	2,899	170,847	95,677	93,935	(*)	(*)	—2,275	2,899	16,198
\$50,000 or more	410	410	48,291	25,382	27,986	(*)	(*)	—2,888	366	7,080
Businesses with deficit, total	1,963	1,963	(*)	15,895	—5,155	(*)	(*)	7,124	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists										
Businesses with and without net income, total	12,188	12,188	829,559	352,433	293,854	5,551	52,870	5,709	11,643	55,789
Businesses with net income, total	11,266	11,266	822,958	335,154	295,892	4,807	40,401	—1,139	10,949	63,402
\$1 under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	4,553	4,553	224,841	100,119	79,259	2,503	15,478	5,382	4,513	14,180
\$25,000 under \$50,000	4,103	4,103	406,149	151,234	145,531	1,039	6,734	—1,031	4,083	28,405
\$50,000 or more	1,035	1,035	156,766	62,439	64,663	215	2,045	—4,269	1,025	17,013
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Registered and practical nurses										
Businesses with and without net income, total	54,474	54,702	253,005	608,937	204,770	27,632	323,196	80,971	43,367	69,994
Businesses with net income, total	53,712	53,940	252,545	599,322	205,200	27,179	317,928	76,194	42,833	68,773
\$1 under \$2,000	22,758	22,986	34,278	232,943	23,354	14,989	175,566	34,023	14,826	24,347
\$2,000 under \$5,000	14,579	14,579	58,378	155,394	45,525	6,615	80,753	29,116	11,677	17,001
\$5,000 under \$10,000	13,990	13,990	123,677	164,952	102,940	4,908	50,684	11,328	13,945	19,704
\$10,000 under \$25,000	2,385	2,385	36,212	46,033	33,381	(*)	(*)	1,727	2,385	7,721
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages		Other income less losses and statutory adjustments	Number of returns	Amount	
						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Services—Continued											
Medical and health services—Continued											
Nursing and personal care facilities											
Businesses with and without net income, total	14,840	14,951	793,555	148,229	79,541	6,722	70,441	—1,753	8,580	22,371	
Businesses with net income, total	10,779	10,821	674,857	125,846	91,478	3,917	41,809	—7,441	6,074	18,952	
\$1 under \$2,000	4,343	4,343	67,662	29,496	3,436	1,809	22,650	3,410	(*)	(*)	
\$2,000 under \$5,000	3,123	3,123	49,842	19,968	10,024	1,382	8,421	1,529	1,609	2,308	
\$5,000 under \$10,000	1,740	1,740	47,820	16,748	12,989	(*)	(*)	1,368	1,676	1,599	
\$10,000 under \$25,000	536	536	110,274	14,908	8,567	(*)	(*)	2,605	523	2,344	
\$25,000 under \$50,000	618	618	155,337	28,119	24,320	(*)	(*)	2,432	674	5,193	
\$50,000 or more	380	389	243,922	18,616	31,142	146	5,073	—17,587	251	5,193	
Businesses with deficit, total	4,099	4,130	118,698	23,786	—11,937	2,831	29,430	6,293	2,522	4,146	
Under \$5,000	3,738	3,739	36,627	26,199	—4,057	2,517	22,489	7,767	2,238	2,492	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	56	19,954	(*)	—904	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	58	64	58,330	—5,601	—5,472	32	2,246	—2,375	(*)	(*)	
Other medical and health services											
Businesses with and without net income, total	43,321	43,826	719,714	1,027,613	333,773	32,929	587,823	106,117	36,321	172,879	
Businesses with net income, total	33,558	33,992	698,366	849,415	348,311	23,459	430,473	70,631	30,155	144,727	
\$1 under \$2,000	11,342	11,570	44,676	234,072	10,353	8,908	193,629	40,090	9,530	36,507	
\$2,000 under \$5,000	6,983	6,983	51,261	134,409	22,682	5,903	34,586	17,141	6,138	17,805	
\$5,000 under \$10,000	4,390	4,390	67,192	94,835	31,282	53,507	10,046	4,344	16,852	16,852	
\$10,000 under \$25,000	6,799	6,799	229,851	203,827	106,863	4,841	81,730	15,234	6,103	34,797	
\$25,000 under \$50,000	3,561	3,605	229,849	146,476	133,469	1,147	14,565	—1,558	3,561	28,873	
\$50,000 or more	645	645	75,537	43,346	43,662	293	4,035	—4,351	641	11,315	
Businesses with deficit, total	9,807	9,836	21,348	181,239	—14,538	9,514	160,162	35,615	8,210	28,728	
Under \$5,000	9,238	9,267	7,964	175,848	—8,976	9,172	150,359	34,465	8,127	28,315	
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Legal services											
Businesses with and without net income, total	149,874	150,951	4,481,120	4,452,176	2,216,916	92,358	1,429,498	803,762	133,195	928,397	
Businesses with net income, total	124,795	125,758	4,352,458	3,835,278	2,300,549	72,357	990,334	544,395	112,816	804,064	
\$1 under \$2,000	27,215	27,754	106,199	551,293	20,708	21,173	402,559	128,026	22,628	96,697	
\$2,000 under \$5,000	14,101	14,101	148,126	276,424	46,066	9,073	124,978	105,380	11,024	46,465	
\$5,000 under \$10,000	20,200	20,200	331,896	424,160	147,139	12,634	158,236	118,785	18,355	70,184	
\$10,000 under \$25,000	31,488	31,587	1,093,228	856,289	513,944	15,508	165,875	176,470	29,749	152,357	
\$25,000 under \$50,000	22,320	22,320	1,270,917	932,266	756,380	10,261	99,794	76,092	21,767	194,062	
\$50,000 or more	9,795	9,796	1,402,094	803,409	816,312	3,981	39,292	—52,195	9,597	245,848	
Businesses with deficit, total	25,189	25,193	128,661	620,336	—81,633	20,001	439,164	262,805	20,489	124,921	
Under \$5,000	20,944	20,944	82,070	545,345	—26,290	16,903	371,010	200,625	18,404	102,962	
\$5,000 under \$10,000	2,376	2,378	7,102	66,458	—15,909	1,325	32,151	50,216	1,564	13,681	
\$10,000 under \$25,000	1,453	1,453	18,350	14,893	—18,051	1,423	26,575	6,369	331	5,285	
\$25,000 or more	418	418	21,139	—5,544	—21,383	354	9,428	6,410	194	3,311	
Educational services											
Businesses with and without net income, total	146,167	147,876	731,831	2,236,363	216,562	113,269	1,688,549	331,252	120,330	228,296	
Businesses with net income, total	114,092	115,193	652,353	1,686,682	265,998	65,647	1,195,437	225,247	92,806	211,513	
\$1 under \$2,000	76,599	79,182	185,995	1,175,222	66,225	64,243	950,584	158,413	63,282	145,801	
\$2,000 under \$5,000	23,467	23,467	167,178	315,545	68,478	15,218	181,936	64,131	18,015	38,443	
\$5,000 under \$10,000	9,684	9,717	167,768	136,895	58,655	4,780	49,325	18,915	9,406	15,895	
\$10,000 under \$25,000	2,291	2,291	72,635	49,501	30,569	1,294	15,157	2,775	2,287	6,939	
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Businesses with deficit, total	32,095	32,683	79,478	549,681	—49,436	27,622	493,112	106,005	27,524	76,783	
Under \$5,000	30,595	30,964	62,007	524,781	—33,600	26,200	462,757	95,624	26,750	73,011	
\$5,000 under \$10,000	940	940	6,619	24,948	—5,709	940	22,623	6,034	830	4,102	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	—	—	—	—	—	—	—	—	—	—	
Engineering and architectural services											
Businesses with and without net income, total	74,374	74,374	1,475,253	1,573,981	483,210	50,762	626,014	262,757	65,644	267,487	
Businesses with net income, total	57,209	57,209	1,377,718	1,241,022	517,912	36,996	547,066	176,044	51,034	211,338	
\$1 under \$2,000	19,524	19,524	106,807	366,098	16,311	16,886	289,639	60,148	17,987	51,535	
\$2,000 under \$5,000	14,385	14,385	133,547	212,208	50,565	8,530	118,221	43,330	11,575	27,847	
\$5,000 under \$10,000	8,974	8,974	173,654	161,198	65,013	5,176	63,220	32,965	7,714	22,042	
\$10,000 under \$25,000	9,017	9,017	396,690	242,333	149,574	3,985	56,964	35,795	8,536	42,611	
\$25,000 under \$50,000	4,276	4,276	333,006	160,683	140,564	2,015	13,986	6,133	3,077	33,077	
\$50,000 or more	1,033	1,033	234,014	98,502	95,793	404	5,036	—2,327	990	34,026	
Businesses with deficit, total	17,165	17,165	97,535	332,959	—34,702	13,786	280,948	86,713	14,610	56,149	
Under \$5,000	15,370	15,370	64,716	300,118	—17,372	12,425	248,874	68,618	12,979	46,295	
\$5,000 under \$10,000	1,607	1,607	10,957	40,455	—10,496	1,337	31,529	19,422	1,562	7,652	
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$25,000 or more	83	83	18,054	—9,577	—5,423	23	541	—4,695	(*)	(*)	

Footnote at end of table

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax			
	Returns	Businesses		Total	Net income or deficit	Salaries and wages			Number of returns	Amount		
						Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Services—Continued												
Accounting, auditing, and bookkeeping services												
Businesses with and without net income, total	150,891	151,490	1,715,207	2,987,464	807,467	117,099	1,861,966	316,031	132,757	439,928		
Businesses with net income, total	129,416	130,013	1,681,838	2,619,964	838,911	97,298	1,503,061	277,992	114,313	380,767		
\$1 under \$2,000	65,263	65,571	112,472	1,162,644	47,769	56,398	397,135	117,740	56,279	154,874		
\$2,000 under \$5,000	24,967	25,016	163,759	436,382	77,483	17,575	276,365	62,534	20,733	57,425		
\$5,000 under \$10,000	14,498	14,498	192,829	258,889	105,023	8,752	103,592	50,274	13,692	37,133		
\$10,000 under \$25,000	16,883	16,883	586,228	428,355	282,036	10,548	96,796	49,523	15,925	67,341		
\$25,000 under \$50,000	6,448	6,448	401,769	245,725	220,843	3,224	22,293	2,589	6,329	48,395		
\$50,000 or more	1,597	1,597	224,741	96,175	105,757	884	9,802	-19,384	1,593	27,099		
Businesses with deficit, total	21,477	21,477	33,369	368,346	-31,444	19,801	358,905	40,885	16,448	49,538		
Under \$5,000	20,472	20,472	25,448	351,347	-13,241	19,171	344,103	20,485	16,071	46,377		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Certified public accountants												
Businesses with and without net income, total	26,355	26,355	687,984	769,519	330,200	16,784	343,243	96,076	25,267	136,044		
Businesses with net income, total	21,893	21,893	661,929	673,576	333,706	14,580	254,707	85,163	20,863	122,438		
\$1 under \$2,000	5,315	5,315	13,488	123,977	4,804	4,484	101,727	17,446	5,083	17,935		
\$2,000 under \$5,000	3,511	3,511	19,507	89,495	11,157	2,900	63,733	14,605	3,036	14,347		
\$5,000 under \$10,000	2,381	2,381	42,375	71,762	16,958	1,569	31,387	21,217	2,381	13,079		
\$10,000 under \$25,000	5,919	5,919	221,751	173,224	104,072	3,332	36,752	32,400	5,606	28,377		
\$25,000 under \$50,000	3,753	3,753	238,636	146,438	127,347	1,890	13,191	5,900	3,743	28,729		
\$50,000 or more	1,014	1,014	146,172	68,680	67,368	505	7,717	-6,405	1,014	19,971		
Businesses with deficit, total	4,462	4,462	6,055	95,943	-3,506	4,104	88,536	10,913	4,404	13,606		
Under \$5,000	4,395	4,395	5,741	92,379	-2,920	4,102	88,500	6,799	4,340	12,304		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other accounting, auditing, and bookkeeping services												
Businesses with and without net income, total	125,003	125,135	1,027,223	2,229,863	477,267	98,608	1,525,251	227,345	107,937	305,713		
Businesses with net income, total	107,992	108,120	999,909	1,958,306	505,205	82,911	1,254,882	198,219	93,697	270,158		
\$1 under \$2,000	60,177	60,256	98,964	1,043,349	42,965	52,143	899,146	101,236	51,425	137,500		
\$2,000 under \$5,000	21,476	21,505	144,292	346,887	66,326	14,675	212,632	67,929	17,697	43,078		
\$5,000 under \$10,000	12,117	12,117	150,454	187,127	86,065	7,184	72,005	29,057	11,311	24,054		
\$10,000 under \$25,000	10,964	10,964	364,477	255,131	177,964	7,216	60,044	17,123	10,319	36,964		
\$25,000 under \$50,000	2,695	2,695	163,133	98,287	83,496	1,334	9,102	-3,311	2,586	19,666		
\$50,000 or more	583	583	78,569	27,495	38,389	379	2,085	-12,979	579	7,128		
Businesses with deficit, total	17,015	17,015	27,314	272,403	-27,938	15,697	270,369	29,972	14,044	35,352		
Under \$5,000	16,077	16,077	19,707	258,968	-10,321	15,069	255,603	13,686	13,731	34,073		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other services												
Businesses with and without net income, total	193,033	196,323	1,411,249	3,592,106	456,490	152,005	2,570,101	565,515	158,417	622,028		
Businesses with net income, total	113,488	114,970	1,209,000	2,180,663	597,565	81,278	1,280,968	302,130	90,837	374,791		
\$1 under \$2,000	62,484	62,970	137,411	1,079,344	45,287	50,192	828,734	205,323	49,533	164,763		
\$2,000 under \$5,000	25,183	25,183	182,877	362,433	79,290	16,756	222,753	60,390	17,493	52,709		
\$5,000 under \$10,000	12,080	12,080	195,280	228,313	85,311	7,588	108,915	34,087	10,657	37,292		
\$10,000 under \$25,000	10,793	10,793	351,869	263,458	172,291	5,109	66,928	24,239	9,964	44,529		
\$25,000 under \$50,000	2,688	2,688	161,357	128,307	90,394	1,609	34,439	3,474	2,680	30,854		
\$50,000 or more	1,246	1,246	200,198	147,240	124,992	699	27,293	-5,045	1,166	49,556		
Businesses with deficit, total	80,102	81,353	202,249	1,434,522	-141,075	71,231	1,302,970	272,627	68,088	252,392		
Under \$5,000	76,536	77,766	174,350	1,445,346	-90,720	68,249	1,213,418	322,648	65,119	229,955		
\$5,000 under \$10,000	2,420	2,420	2,038	2,819	-16,858	2,154	58,675	32,005	2,127	14,697		
\$10,000 under \$25,000	707	707	1,925	24,346	-9,629	561	22,657	11,318	705	5,017		
\$25,000 or more	440	440	21,936	-109,093	-23,868	257	8,220	-33,445	138	2,743		
Nature of Business Not Allocable												
Businesses with and without net income, total	18,555	18,804	238,083	263,426	44,289	10,321	159,989	59,146	12,956	41,942		
Businesses with net income, total	13,914	13,934	200,905	192,314	57,158	7,240	101,315	33,841	9,717	31,120		
\$1 under \$2,000	7,811	7,811	41,189	101,577	5,206	4,605	70,397	25,974	5,052	13,443		
\$2,000 under \$5,000	3,891	3,891	25,848	43,527	12,316	7,754	21,744	9,467	2,482	6,071		
\$5,000 under \$10,000	1,340	1,340	61,387	12,285	9,006	(*)	(*)	1,275	1,339	1,487		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$50,000 or more	44	44	27,221	7,224	11,199	(*)	(*)	(*)	(*)	(*)		
Businesses with deficit, total	4,869	4,870	37,178	77,082	-12,869	3,309	62,436	27,515	3,467	11,666		
Under \$5,000	4,625	4,625	32,700	68,746	-5,110	3,115	52,858	20,998	3,395	8,601		
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
 NOTE: Because of the small number of sample returns, data are not shown separately for all industries, however, they are included in the appropriate totals.

Table 1.8—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Farms, Total											
Total	3 122,393	65,266,657	467,876	537 120	8 615	28,036	130,539	126,532	76 978	59,705	4 974,807
Under \$5,000	1 541,102	2,513,830	134,749	57,516	1,877	426	37,435	14,961	33 878	12 119	-2 363 401
\$5,000 under \$40,000	1 159,934	18 699 983	215 551	213 684	4 156	7 499	55,765	45,053	26 665	20,600	1 928 243
\$40,000 under \$100,000	309 938	18 764 796	87 762	164,954	1,931	12,091	25,843	30 499	12 958	20,186	3 005,821
\$100,000 or more	111 709	25 068 048	29 814	100,966	651	8,020	11 496	36,019	3 477	6,800	2 404 144
Field crop											
Total	1,334 421	28 809 120	201 891	280,517	4 746	13 923	63,111	69 413	38,722	26,059	5 487,597
Under \$5,000	538 882	1,087 191	43 003	20 634	(*)	(*)	13,054	5,912	15 384	4,349	-223 159
\$5,000 under \$40,000	599 867	9,371 792	101 717	118,551	3,324	6,833	29,225	24,594	14 371	9,057	1 908 566
\$40,000 under \$100,000	144 696	8 801 215	42 451	83,614	(*)	(*)	15,029	17,751	7,418	9,854	2 116,659
\$100,000 or more	50,976	9 548 922	14,720	57,718	184	2,704	5,803	21,156	1,549	2,799	1 685,531
Fruit, tree nut, and vegetable											
Total	159 630	3,786 060	9,543	9,792	(*)	(*)	3,849	4,623	3,761	5,394	200,277
Under \$5,000	91 447	123,515	(*)	(*)	—	—	950	210	1 620	1,198	-181,768
\$5,000 under \$40,000	47 246	821 746	3,119	2 149	(*)	(*)	2,616	3,057	(*)	(*)	58,867
\$40,000 under \$100,000	12 563	787 048	1 382	796	—	—	(*)	(*)	(*)	(*)	103,386
\$100,000 or more	8 374	2 053,751	3,290	4,519	—	—	219	1,313	38	136	219,792
Horticultural specialty											
Total	18 091	416 442	(*)	(*)	—	—	(*)	(*)	(*)	(*)	20,573
Under \$5,000	9 595	10 944	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-16,516
\$5,000 under \$40,000	6,753	127 575	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-12,461
\$40,000 under \$100,000	976	63,634	—	—	—	—	(*)	(*)	(*)	(*)	24,767
\$100,000 or more	767	214,289	—	—	—	—	(*)	(*)	(*)	(*)	24,767
Livestock											
Total	1 359,779	31,105 481	233 400	226 024	3,671	13 739	56,327	45,705	29 487	25,829	-360,258
Under \$5,000	682 202	1 139 641	72 806	24,904	(*)	(*)	17,682	6,256	12,208	4,251	-1,498,985
\$5,000 under \$40,000	478,638	8 200 096	105 678	84,272	(*)	(*)	22,873	14,506	10 199	7,550	-82,410
\$40,000 under \$100,000	148 497	8 958 879	43 402	79,508	1,685	7,780	10,376	11,660	5,193	10,172	764,267
\$100,000 or more	49 442	12 806,895	11 514	37,340	467	5,316	5,396	13,283	1 887	3,856	456,870
Animal specialty											
Total	54 705	424 159	1 347	230	—	—	(*)	(*)	(*)	(*)	-173,652
Under \$5,000	43 330	36 093	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-122,632
\$5,000 under \$40,000	9 155	111 191	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-41,656
\$40,000 under \$100,000	1,168	79 157	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-1,252
\$100,000 or more	1,052	197 718	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-8,112
Farms not allocable											
Total	195 767	725 395	20 895	19,515	(*)	(*)	6,246	4,251	3,947	2,163	-199,730
Under \$5,000	174 646	116 446	16 450	9,610	(*)	(*)	5,429	2,556	3,936	2,129	-320,341
\$5,000 under \$40,000	18 275	267 613	3 645	7,513	(*)	(*)	371	391	(*)	(*)	85,015
\$40,000 under \$100,000	1,748	94 863	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10,300
\$100,000 or more	1,098	246 473	283	1 357	—	—	(*)	(*)	(*)	(*)	25,296
Farms, Operators Only											
Total	2 761,783	62,388 014	431,078	498,990	7 869	26,280	111,832	104,247	73 734	56,557	3,561,755
Under \$5,000	1,348,473	2 135 674	124 050	52,649	(*)	(*)	32,469	13,936	33 300	11,991	-2 519,334
\$5,000 under \$40,000	1 000,463	16,929,334	191,891	186,653	3,736	5,926	43,153	26,189	24,182	17,706	921,711
\$40,000 under \$100,000	301,668	18,340,654	85,423	158,847	1,920	12,080	24,858	29,123	12,797	20,081	2,794,673
\$100,000 or more	111,179	24,982,352	29,714	100,841	651	8,020	11,352	34,999	3,455	6,779	2,364,705
Field crop											
Total	1 037,137	26,429,428	169,476	249,689	4 221	12,311	48,135	50,696	35,734	22,990	4,243,522
Under \$5,000	388,722	785,911	34 461	18,559	(*)	(*)	9,074	5,032	14 938	4,295	-364,391
\$5,000 under \$40,000	458,940	7 670,379	79,553	92,657	2 904	5,260	18,700	8,992	12,012	6,168	1,016,198
\$40,000 under \$100,000	138,962	8,493,985	40,810	80,843	(*)	(*)	14,702	16,536	7,257	9,749	1,940,505
\$100,000 or more	50,513	9,479 153	14 652	57,630	184	2,704	5 659	20,136	1,527	2,778	1,651,210
Fruit, tree nut, and vegetable											
Total	152,936	3,743 576	8,084	7,520	(*)	(*)	3,178	2,151	3,761	5,394	185 120
Under \$5,000	85,634	106 458	(*)	(*)	—	—	950	210	1 620	1,198	-184,177
\$5,000 under \$40,000	46 480	809 371	3 109	2 140	(*)	(*)	1,945	585	(*)	(*)	51,938
\$40,000 under \$100,000	12,463	779 393	(*)	(*)	—	—	(*)	(*)	(*)	(*)	98,256
\$100,000 or more	8 359	2,048 354	3,283	4,498	—	—	219	1,313	38	136	219 103
Horticultural specialty											
Total	18,051	415,007	(*)	(*)	—	—	(*)	(*)	(*)	(*)	21,699
Under \$5,000	9 595	10 944	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-16,516
\$5,000 under \$40,000	6,713	126 140	(*)	(*)	—	—	(*)	(*)	(*)	(*)	987
\$40,000 under \$100,000	976	63 634	—	—	—	—	(*)	(*)	(*)	(*)	12,461
\$100,000 or more	767	214 289	—	—	—	—	(*)	(*)	(*)	(*)	24 767
Livestock											
Total	1,346,581	30 872 827	232 251	222 394	3,601	13,725	54,619	45,142	29,361	25,824	-403,156
Under \$5,000	677 695	1 130 057	72 766	24,866	(*)	(*)	17,682	6,256	12,206	4,251	-1,492,837
\$5,000 under \$40,000	472 652	8,092 781	105 205	83,980	(*)	(*)	21,815	14,102	10,675	7,545	-115 448
\$40,000 under \$100,000	146 616	8,849 971	42 791	76 224	1,685	7,780	9,726	11,501	5,193	10,172	750,106
\$100,000 or more	49 416	12,801 019	11 489	37,324	467	5,316	5,396	13,283	1,887	3,856	455,123
Animal specialty											
Total	54 700	424 152	1,347	230	—	—	(*)	(*)	(*)	(*)	-173,630
Under \$5,000	43 326	36 093	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-122,619
\$5,000 under \$40,000	9 154	111 194	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-41,657
\$40,000 under \$100,000	1,168	79 157	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-1,252
\$100,000 or more	1,052	197 718	(*)	(*)	—	—	(*)	(*)	(*)	(*)	-8,112
Farms not allocable											
Total	152 378	503 024	19 120	18,115	(*)	(*)	4 894	3 718	3,817	2 089	-311,800
Under \$5,000	143 501	66,211	15 735	9,078	—	—	4 443	2,411	3,806	2,055	-338,694
\$5,000 under \$40,000	6 324	119 479	2 632	6,677	(*)	(*)	(*)	(*)	(*)	(*)	8,683
\$40,000 under \$100,000	1 481	75 515	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-5,403
\$100,000 or more	1 072	241 819	283	1,357	—	—	(*)	(*)	(*)	(*)	22,614

Footnotes at end of table

Table 1.8—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, Landlords Only											
Total	360,610	2,878,643	36,798	38,130	746	1,756	18,707	22,285	3,244	3,148	1,413,052
Under \$5,000	192,629	378,156	10,699	4,867	(*)	(*)	4,966	1,025	(*)	(*)	155,933
\$5,000 under \$40,000	159,471	1,970,649	23,660	27,031	(*)	(*)	12,612	16,864	2,483	2,894	1,006,532
\$40,000 under \$100,000	7,360	444,142	2,339	6,107	(*)	(*)	985	1,376	(*)	(*)	211,146
\$100,000 or more	530	85,696	100	125	—	—	144	1,020	(*)	(*)	39,439
Field crop											
Total	297,284	2,379,692	32,415	30,828	525	1,612	14,976	16,717	2,988	3,069	1,244,075
Under \$5,000	150,160	301,280	8,542	2,075	(*)	(*)	3,980	880	(*)	(*)	141,232
\$5,000 under \$40,000	140,927	1,701,413	22,164	25,894	(*)	(*)	10,525	15,602	2,359	2,889	892,368
\$40,000 under \$100,000	5,734	307,230	1,641	2,771	(*)	(*)	327	1,215	(*)	(*)	176,154
\$100,000 or more	463	69,769	68	86	—	—	144	1,020	(*)	(*)	34,321
Fruit, tree nut, and vegetable											
Total	6,694	42,484	(*)	(*)	—	—	(*)	(*)	—	—	15,157
Under \$5,000	5,813	17,057	(*)	(*)	—	—	—	—	—	—	2,409
\$5,000 under \$40,000	766	12,375	(*)	(*)	—	—	(*)	(*)	—	—	6,929
\$40,000 under \$100,000	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)
\$100,000 or more	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)
Horticultural specialty											
Total	(*)	(*)	—	—	—	—	—	—	—	—	(*)
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$40,000	(*)	(*)	—	—	—	—	—	—	—	—	(*)
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Livestock											
Total	13,198	232,654	1,149	3,630	(*)	(*)	(*)	(*)	(*)	(*)	42,898
Under \$5,000	5,507	9,584	(*)	(*)	(*)	(*)	—	—	(*)	(*)	-6,048
\$5,000 under \$40,000	5,786	107,285	(*)	(*)	—	—	(*)	(*)	(*)	(*)	33,038
\$40,000 under \$100,000	1,879	109,909	(*)	(*)	—	—	(*)	(*)	—	—	14,161
\$100,000 or more	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)
Animal specialty											
Total	(*)	(*)	—	—	—	—	—	—	—	—	(*)
Under \$5,000	(*)	—	—	—	—	—	—	—	—	—	(*)
\$5,000 under \$40,000	(*)	(*)	—	—	—	—	—	—	—	—	(*)
\$40,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—
\$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable											
Total	43,389	222,371	1,775	1,400	(*)	(*)	1,352	539	(*)	(*)	112,070
Under \$5,000	31,145	50,235	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	18,353
\$5,000 under \$40,000	11,951	148,134	(*)	(*)	—	—	(*)	(*)	—	—	75,332
\$40,000 under \$100,000	267	19,348	(*)	(*)	(*)	(*)	(*)	(*)	—	—	15,703
\$100,000 or more	(*)	(*)	—	—	—	—	—	—	—	—	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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The statistics in the partnership section of this report are estimates derived from a stratified sample, selected before audit, of partnership returns of

income filed for the 1975 income year. The 1975 income year was defined to include accounting periods which ended July 1975 through July 1976. About 1.1 million partnership returns were filed for this period, over 80 percent of which were for the calendar year accounting period ended December 1975.

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expenses items were not reported as a part of the partnership's income statement. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. This category included capital gains and losses; gains and losses on sales of certain property used in the trade or business and on "involuntary conversions" of property (Code section 1231); charitable contributions; most dividends received from "domestic" corporations; and, for taxable years ended after 1974, depletion on oil and gas properties.

In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnerships. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The

actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

The partnership profit data in this report are not comparable to the income from partnerships in the Statistics of Income, Individual Income Tax Returns report principally because (1) the income year of the partnership does not always coincide with the income year of the partners, (2) not all partners are individuals, and (3) the partnership income reported on Form 1040 can include salaries and interest paid to partners in addition to net profit.

Chart 2A shows a ranking of the ten leading partnership activities by business receipts and number of partnerships for 1975 and compares business receipts and number of partnerships for 1974 and 1975. Chart 2B shows a distribution of the number of partnerships and the amount of net income (less deficit) by year of organization.

INDUSTRIAL ACTIVITY BY STATE

Tables 2.4 and 2.5 present selected data classified by industry and by the State shown in the mailing address of the partnership's return. This was usually the State where the partnership conducted its business, although a few partnerships used other addresses, such as business offices or private residences of the partners, the office of the practitioners who prepared their returns, or post office boxes. These data may serve as estimates of partnership business activity within a State although some partnerships were operated across State lines. However, it was assumed that most partnerships conducted all their business activity in the same State as the mailing address of the partnership's return. This is a limitation in using the data, especially for larger partnerships (such as security dealers) and for certain other businesses including joint ventures whose mailing address

Chart 2A

Partnerships

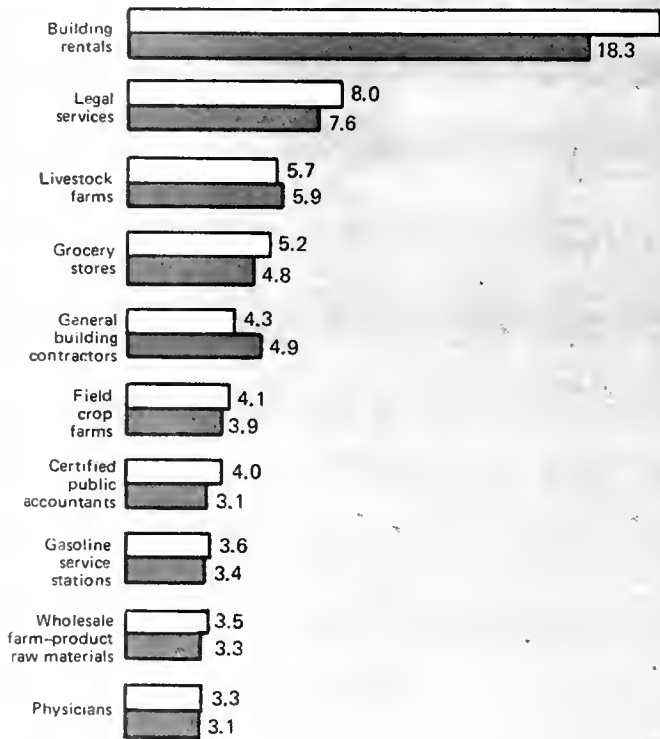
Ten leading partnership activities for 1975 compared with 1974

□ 1975

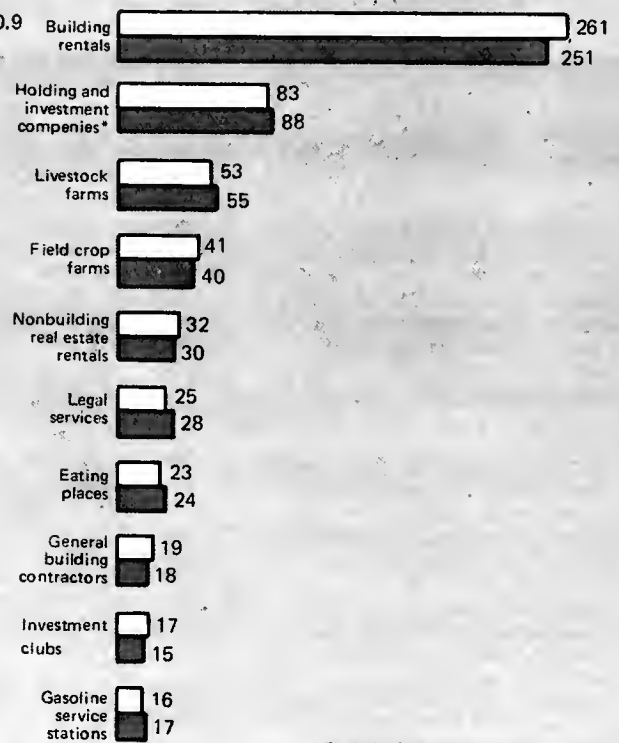
■ 1974

Activity ranked by—

Business Receipts (Billion dollars)



Number of Partnerships (Thousands)



* Excludes investment clubs and common trust funds

Source: Table 2.1

represented merely the location of the office where their books of accounts were maintained.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For the less populated States shown in table 2.5, it was possible to show only a few broad industry groupings. Since separate weighting factors for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables.

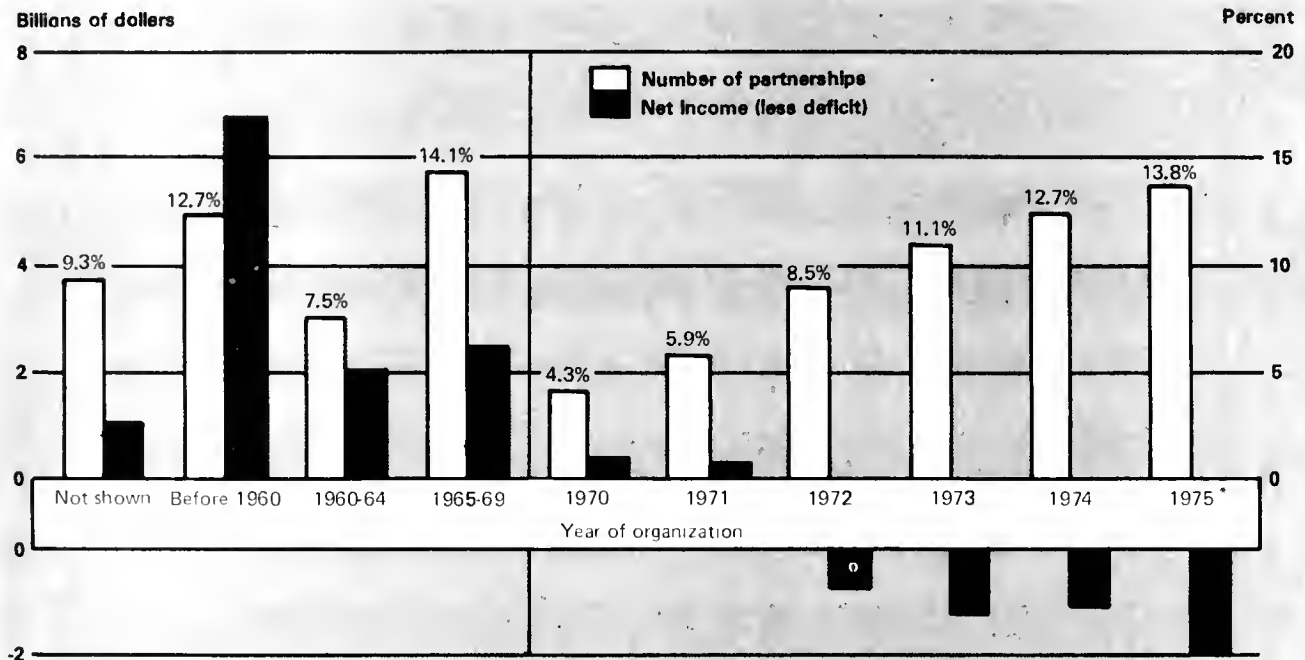
BALANCE SHEET DATA

Assets and liability information for those partnerships filing balance sheets is shown in table 2.9 classified by selected industry and in table 2.10 classified by size of total assets. Partnerships classified as having balance sheets include those reporting zero assets because they had liquidated. Although only about 73 percent of all partnerships are covered in these tables, most of the larger partnerships did include a balance sheet with their return. Consequently, 83 percent of partnership profits are included on returns with balance sheets.

Chart 2B

Partnerships

Percent distribution of number of partnerships and amount of net income (less deficit) by year of organization



* Includes a small number of part-year partnerships organized in 1976 with accounting periods ended January-June 1976.

Source: Table 2.8

CHANGE PAGE

CHANGES TO LAST YEAR'S PARTNERSHIP STATISTICS

Several of the statistics appearing in the Statistics of Income, 1974, Business Income Tax Returns, have been revised since that volume was published. The revisions are in partnership total assets.

The volume in which the changes are to be made is:

STATISTICS OF INCOME--1974
Business Income Tax Returns
Sole Proprietorships
Partnerships

Department of the Treasury
Internal Revenue Service

Publication 438 (7-77)

The changes which appear below should be made in table 2.8, pages 199 and 203, of that volume.

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets			
		Total	\$50,000 under \$100,000	\$100,000 under \$250,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)
All industrial divisions:					
Change total assets--					
From.....	283,426,107	283,426,107	7,383,800	17,560,463	142,948,537
To.....	218,120,812	218,120,812	7,443,973	17,563,661	77,577,371
Agriculture, forestry, and fishing:					
Change total assets--					
From.....	70,765,018	70,765,018	640,512	No change	63,162,968
To.....	8,654,621	8,654,621	702,685	No change	990,348
Finance, insurance, and real estate:					
Change total assets--					
From.....	166,910,017	166,910,017	No change	10,982,575	63,833,112
To.....	163,715,119	163,715,119	No change	10,924,773	60,655,016

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Partnerships with and without net income			Coefficient of variation (Percent) ¹													
	Partnerships	Number of— Partners	Business receipts ²	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of— Partnerships	Partners	Business receipts ²	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industries	1,073,094	4,950,834	148,010,949	10,008,834	5,770,918	12,097,100	17,074,875	7,737,570	0.1	1.9	0.5	0.6	0.6	0.6	0.6	9.7	2.2
All nonfarm industries	967,989	4,632,996	134,460,326	9,199,153	5,504,313	11,468,846	18,194,884	6,949,786	0.2	2.0	0.4	0.7	0.6	0.6	0.6	0.7	2.3
Agriculture, forestry, and fishing	123,173	351,062	12,412,792	942,412	289,052	653,022	1,034,743	895,644	2.1	3.4	4.5	2.9	3.1	3.1	4.4	3.7	4.5
Farms, total	110,106	317,936	11,530,643	909,681	266,605	628,454	880,011	787,784	2.0	3.4	4.5	2.9	3.1	3.1	4.4	3.7	4.5
Field crop	41,383	109,361	4,083,877	382,123	95,290	236,365	317,036	653,087	3.6	3.9	7.1	5.2	5.2	5.2	5.0	5.7	10.7
Food, tree nut, and vegetable	12,301	53,781	1,392,531	113,098	57,928	85,505	266,804	51,436	6.4	9.8	8.9	7.5	7.5	7.7	11.0	12.4	8.9
Nonfarm specialty	57,721	144,829	5,059,924	398,155	104,466	289,439	448,315	65,898	17.8	17.6	22.6	27.0	22.9	25.8	24.8	26.5	42.2
Animal specialty	144,542	374,935	13,439,111	1,003,125	310,939	713,363	1,100,000	1,056,856	3.2	15.8	48.9	31.9	30.0	35.9	48.9	6.2	26.0
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services	9,442	22,721	844,462	47,684	16,161	15,594	113,660	104,840	7.7	7.6	6.8	15.2	8.8	13.0	10.1	10.3	18.1
Animal services	1,869	5,036	153,896	10,525	3,010	3,097	26,108	55,025	19.6	19.5	17.7	19.7	19.5	27.4	17.7	18.5	92.4
Animal services except veterinary	1,869	5,036	153,896	10,525	3,010	3,097	26,108	55,025	19.6	19.5	17.7	19.7	19.5	27.4	17.7	18.5	92.4
Landscaping and horticultural services	3,184	6,766	129,767	5,344	3,821	1,185	14,010	25,611	14.1	14.1	18.0	37.6	32.9	31.0	34.3	48.0	25.6
Other agricultural services	3,255	8,547	518,899	27,295	8,155	9,166	58,522	40,404	12.7	12.4	8.4	23.9	11.3	18.2	14.0	14.3	29.6
Forestry	1,826	6,547	106,043	9,789	3,162	4,251	17,219	1,232	17.6	33.9	15.9	20.8	18.6	23.2	22.2	22.8	28.9
Fishing, hunting, and trapping	1,789	3,856	129,644	15,248	3,124	4,723	23,853	1,788	17.6	16.7	23.8	17.9	21.5	20.6	20.7	21.5	33.1
Mining	15,571	223,777	4,001,011	274,275	144,044	86,972	283,007	499,956	5.8	8.4	2.1	2.8	4.4	3.0	4.6	2.9	12.7
Metal mining	513	3,212	68,516	18,046	5,162	2,456	18,200	70,521	32.3	33.2	7.4	6.7	9.5	7.6	16.6	36.2	10.9
Coal mining	1,189	3,491	976,379	74,371	37,868	8,959	121,569	125,910	17.7	16.6	4.4	7.4	4.6	16.6	9.6	7.5	17.8
Oil and gas extraction	12,843	218,074	2,918,121	181,857	98,435	31,712	111,122	629,145	23.5	23.5	2.7	3.3	3.4	16.4	3.4	7.0	35.5
Nonmetallic minerals except fuels	915	3,038	329,545	13,372	8,661	4,185	38,782	74,100	43.4	43.4	2.7	10.4	11.8	14.0	14.2	6.8	51.3
Construction	60,784	135,483	12,347,998	273,556	202,159	306,798	1,820,482	784,397	2.9	2.9	1.4	2.8	2.5	4.0	2.1	2.9	3.9
General building contractors and	20,686	48,633	5,544,217	64,297	73,662	246,613	497,839	159,890	4.8	4.7	2.2	5.5	5.2	4.8	4.1	4.0	8.3
Operative building contractors	18,510	41,376	4,555,983	48,523	48,435	98,277	464,892	220,326	5.2	5.1	2.6	8.5	8.5	10.9	4.3	4.8	12.3
Operative building	2,176	7,257	1,288,234	24,727	148,336	148,336	32,947	60,436	12.2	12.0	3.7	5.6	5.4	3.6	12.1	7.5	4.9
Heavy construction contractors	3,909	9,065	3,039,689	115,34	48,589	33,163	56,188	91,941	11.0	13.3	1.7	3.4	3.4	3.8	1.9	5.4	2.4
Highways and street construction	1,553	3,489	1,328,757	30,041	13,853	10,111	23,588	42,285	14.4	15.1	1.9	4.2	4.2	4.2	2.9	1.9	14.9
Heavy construction, except highway	2,345	5,577	2,212,832	85,091	32,983	23,989	376,588	54,285	14.4	15.1	1.9	3.4	3.4	4.2	2.1	8.4	1.8
Special trade contractors	36,119	77,622	3,457,219	94,128	79,305	30,009	758,309	42,857	3.9	4.0	3.5	5.6	4.4	8.9	4.3	4.8	12.5
Plumbing, heating, and air conditioning	4,629	10,222	477,073	9,890	14,035	3,813	113,723	71,660	10.9	11.0	8.5	12.8	10.8	22.8	9.3	12.0	29.1
Electrical, electronic, and optical equipment	1,111	2,553	1,111,111	1,111	1,111	1,111	1,111	1,111	13.3	13.3	13.3	13.3	13.3	13.3	13.3	13.3	13.3
Electrical work	2,260	4,865	390,061	5,229	8,006	2,001	104,527	41,734	15.4	15.4	9.3	15.1	11.5	19.1	15.0	15.4	40.5
Masonry, stonework, tile setting, and plastering	4,818	10,114	446,377	10,070	11,007	2,437	121,709	84,012	11.2	11.2	10.7	16.1	11.8	23.9	12.5	14.7	32.0
Carpentering and flooring	8,666	255,979	5,157	5,656	3,018	5,153	43,478	43,478	12.3	12.4	13.5	18.6	17.8	37.7	16.8	16.8	43.9
Roofing and sheet metal work	3,089	6,608	246,085	5,162	4,990	1,217	48,505	47,000	14.1	14.0	12.8	15.5	17.2	20.4	18.6	15.0	53.0
Concrete work	1,606	4,108	231,171	7,109	5,874	1,843	55,384	35,517	17.4	18.1	14.8	17.7	16.3	27.5	19.9	16.2	43.9
Water well drilling	710	1,553	105,804	5,943	2,250	1,459	11,307	22,386	26.9	26.6	22.4	25.1	22.9	45.3	30.2	22.6	0.0
Miscellaneous special trade contractors	10,192	22,147	840,637	41,042	20,155	13,317	180,241	134,075	7.6	7.7	6.5	10.3	8.7	14.8	7.6	9.5	20.2
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	29,326	74,535	8,442,800	246,937	140,704	77,939	1,197,583	341,027	4.2	4.2	1.6	2.2	3.0	2.9	2.8	2.9	1.9
Food and kindred products	1,368	5,424	1,523,322	20,221	17,413	10,156	111,005	51,150	16.1	11.1	3.5	7.2	4.5	9.7	3.5	6.2	25.5
Textile mill, textile mill, and textile mill	1,368	5,424	1,523,322	20,221	17,413	10,156	111,005	51,150	16.1	11.1	3.5	7.2	4.5	9.7	3.5	6.2	25.5
Apparel and other textile products	1,368	5,424	1,523,322	20,221	17,413	10,156	111,005	51,150	16.1	11.1	3.5	7.2	4.5	9.7	3.5	6.2	25.5
Lumber and wood products except furniture	5,158	12,385	1,050,981	61,139	24,323	22,267	184,890	13,986	10.2	10.7	4.8	6.5	7.4	4.9	6.5	10.2	8.4
Furniture and fixtures	981	2,114	136,593	2,443	2,706	1,268	26,273	9,857	23.7	23.1	15.1	20.1	14.7	21.7	16.5	20.0	48.7
Printing, publishing, and allied industries	4,834	12,225	513,826	12,428	12,428	4,162	129,300	67,489	11.0	11.0	11.0	11.1	7.8	16.4	8.3	7.2	29.8
Chemicals and allied products	347	934	723,105	72,105	6,956	7,063	41,579	90,426	38.5	30.7	2.4	0.3	5.0	2.3	6.8	2.6	0.5
Leather and leather products	377	992	72,127	1,054	1,346	972	8,535	4,646	39.5	40.8	25.2	40.2	34.2	28.3	31.3	36.5	68.5
Stone, clay, and glass products	1,870	4,893	247,363	11,618	6,686	3,465	44,337	22,332	17.4	18.1	18.1	10.2	13.1	12.4	13.3	14.4	21.3
Primary metal industries	4,201	9,333	173,821	5,990	3,732	1,227	25,676	17,192	35.6	32.7	10.9	13.1	12.4	12.4	14.7	16.5	51.9
Fabricated metal products	2,340	5,573	464,273	11,273	4,000	4,000	94,862	61,031	14.9	14.1	7.8	8.3	8.6	9.3	8.6	13.1	29.4
Machinery except electrical	2,376	5,537	515,494	10,579	9,776	8,549	125,185	67,034	15.2	14.4	7.6	11.8	11.5	5.4	7.8	12.4	5.6
Transportation and electronic equipment	947	2,721	40,003	1,332	779	(*)	4,554	4,554	25.3	28.0	26.0	37.6	31.7	(*)	26.4	30.1	50.8
Transportation and electronic equipment	248	644	68,017	1,257	1,742	722	1,467	1,467	39.9	39.9	21.7	30.3	27.5	30.5	27.5	26.3	94.2
Manufacturing not allocable	6,125	15,549	978,563	20,764	21,942	8,950	179,367	136,149	9.7	10.0	5.1	8.5	10.2	10.4	7.9	8.7	1.1

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

Industry	Partnerships with and without net income										Coefficient of variation (Percent)						
	Partnerships	Number of— Partners	Business receipts*	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income (loss deficit)	Number of— Partners	Business receipts*	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Transportation, communication, electric, gas, and sanitary services	17,157	53,091	2,450,574	349,496	72,276	185,662	304,921	-25,161	5.6	7.9	3.2	2.7	4.6	4.3	6.2	8.1	3.1
Local and interurban passenger transit	1,171	2,409	45,115	3,138	1,451	811	16,907	5,155	23.4	23.5	32.4	32.0	35.9	37.2	36.9	35.1	60.5
Taxicabs	702	1,404	28,912	2,048	1,235	1,235	12,283	3,378	29.9	29.9	37.5	40.4	41.1	41.1	43.0	46.5	81.1
Other passenger transportation	8,988	23,420	1,154,935	83,911	44,807	60,162	176,853	60,654	7.3	7.3	5.2	6.8	8.7	9.3	8.6	9.3	13.6
Trucking, local and long distance	8,125	17,914	848,500	68,026	35,795	18,306	156,180	63,519	6.4	6.6	6.1	6.5	7.6	11.3	9.5	11.0	20.9
Water warehousing and trucking terminals	1,664	5,506	206,435	25,885	9,012	41,856	20,673	7,145	14.3	14.3	9.4	10.6	12.6	12.5	17.2	17.2	17.1
Water transportation	1,160	3,997	275,800	66,258	2,866	34,726	16,614	22,740	20.4	18.8	8.9	3.4	16.8	4.4	17.9	15.6	3.8
Air transportation	726	1,984	35,184	23,773	464	14,706	17,051	-10,458	27.9	27.8	13.9	17.2	47.2	7.7	17.7	41.7	26.5
Transportation services	1,666	5,401	452,149	46,360	3,751	17,015	32,772	-2,589	17.6	22.0	7.0	7.9	15.8	11.0	17.6	18.7	10.9
Passenger transportation arrangement	1,012	2,282	203,443	1,555	1,896	427	20,168	12,600	22.2	21.6	12.3	30.5	21.9	47.9	24.3	29.8	46.9
Freight transportation arrangement	574	2,951	213,244	44,244	4,591	15,745	32,604	-4,278	36.5	36.5	6.5	15.7	15.1	10.1	11.6	15.9	7.7
Other transportation services	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
Communication services	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
Sanitary services	1,247	2,828	89,653	7,908	3,497	2,061	19,233	10,813	21.9	21.5	18.1	17.9	20.6	21.7	22.9	21.4	31.3
Wholesale and retail trade	193,466	449,210	45,169,465	463,422	716,513	274,972	3,317,960	2,856,574	1.4	1.4	1.2	1.9	1.8	2.0	1.7	1.9	4.7
Wholesale trade	31,003	76,327	16,009,402	121,848	164,546	75,255	742,895	819,555	3.7	3.6	1.9	3.8	3.3	3.3	3.8	3.4	11.6
Motor vehicles and automotive equipment	2,614	6,530	624,065	6,037	8,752	3,354	45,746	57,995	13.3	12.9	7.8	13.8	13.1	14.0	14.1	13.2	41.8
Lumber and construction materials	1,357	3,647	568,270	8,886	4,534	3,869	30,455	32,245	17.9	15.0	7.4	13.7	15.6	15.6	12.5	31.6	31.6
Electrical goods	858	2,102	210,630	920	3,042	920	210,630	210,630	23.8	22.8	10.7	17.2	16.2	22.7	13.5	17.0	76.1
Hardware, plumbing, and heating equipment	1,119	2,593	312,359	2,369	4,463	1,557	24,678	30,259	21.6	21.2	10.9	18.9	22.3	18.7	14.8	18.7	69.6
Farm machinery and equipment	1,700	3,754	887,666	8,311	6,771	5,658	47,525	64,543	13.7	12.9	7.8	13.5	11.5	12.9	8.7	10.2	48.9
Other machinery, equipment and supplies	2,844	6,921	851,026	6,821	9,506	4,715	61,869	76,875	13.0	13.3	15.2	15.8	15.8	9.9	14.7	12.2	32.4
Other durable goods	5,885	12,864	2,352,290	21,267	2,185	12,825	121,939	142,536	24.3	24.3	14.5	18.7	14.6	24.6	20.7	23.5	79.1
Apparel, piece goods, and notions	1,451	3,429	430,646	1,160	2,870	3,074	21,374	21,686	18.6	18.1	7.8	16.6	13.9	11.4	12.1	12.7	41.1
Groceries and related products	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332	9,332
Farm-product raw materials	2,171	6,268	2,928,715	16,607	21,051	8,865	152,762	123,293	10.2	9.1	2.5	5.4	6.3	5.1	4.6	8.1	20.8
Food stores	2,171	6,268	2,928,715	16,607	21,051	8,865	152,762	123,293	10.2	9.1	2.5	5.4	6.3	5.1	4.6	8.1	20.8
Wholesale not allocable	6,147	14,794	2,410,222	21,337	48,440	10,912	93,308	123,927	24.4	24.4	3.5	32.2	7.7	7.4	6.1	35.6	35.6
Retail trade	162,289	372,524	29,133,499	341,367	551,540	199,554	2,572,260	1,936,270	1.6	1.6	1.6	2.2	1.8	2.5	1.9	2.4	5.1
Building materials, hardware, garden	9,110	23,057	2,060,527	26,685	43,131	13,952	178,450	169,201	7.0	7.2	4.5	6.6	6.6	7.8	5.5	6.2	21.4
Building materials and supply stores	2,903	7,891	1,054,076	14,434	20,961	7,273	100,398	83,850	11.2	10.8	6.4	8.2	9.3	10.3	7.3	8.9	38.1
Hardware stores	4,205	10,240	686,698	6,362	16,362	5,036	59,065	67,667	10.7	11.2	8.0	11.4	10.8	13.7	9.2	10.3	36.7
Retail nurseries and garden supply stores	1,291	3,143	147,889	2,127	2,775	1,009	11,919	13,615	20.0	22.8	18.3	26.4	22.7	28.4	28.6	34.4	43.4
Mobile home dealers	721	1,730	174,862	3,762	2,913	6,834	7,166	4,069	22.2	24.2	14.1	25.1	20.0	17.5	18.4	18.6	25.5
General merchandise stores	3,601	8,890	1,008,328	11,006	15,245	5,573	86,717	84,697	11.5	11.4	2.7	21.5	23.8	13.6	32.2	40.8	28.7
Variety stores	1,026	2,498	134,705	1,949	2,332	1,536	14,539	5,304	22.8	24.0	16.9	18.4	18.8	25.8	17.3	33.8	45.9
Other general merchandise stores	2,575	6,392	674,623	9,057	12,913	4,037	74,178	79,393	13.3	12.8	3.9	25.6	27.6	16.1	38.4	44.7	33.5
Food stores	22,070	49,457	6,298,969	53,661	60,031	22,281	404,413	263,913	4.5	4.5	4.0	6.5	4.0	9.6	4.6	3.9	14.1
Grocery stores	14,991	33,853	5,179,301	38,892	60,960	17,672	294,781	205,541	5.3	5.3	4.7	8.2	4.2	11.3	5.4	4.3	20.1
Meat and fish markets and freezer	2,340	5,049	435,351	3,307	4,168	618	22,731	21,575	14.4	14.5	9.9	16.6	16.0	24.5	11.9	13.7	37.0
Provisioners	2,924	6,702	1,070,144	1,365	2,116	1,161	5,918	5,918	35.0	35.0	21.9	37.8	30.3	42.3	27.5	27.5	61.5
Candy and confectionery stores	555	1,173	71,828	1,486	916	1,161	3,798	3,798	31.9	30.5	21.9	23.7	23.7	42.3	27.5	27.5	60.3
Retail bakeries	1,084	2,456	161,975	3,947	5,118	1,347	42,002	15,695	22.3	21.9	18.4	24.3	23.3	39.1	19.6	22.6	53.2
Other food stores	2,353	5,224	310,966	5,414	6,435	2,289	31,164	11,789	15.7	16.2	13.0	17.5	16.1	24.6	14.6	21.7	37.6
Automotive dealers and service stations	27,629	59,755	7,580,168	53,971	102,368	50,868	433,755	393,098	9.8	9.9	3.2	4.7	3.8	4.5	3.0	3.6	12.4
Other automotive dealers	2,924	6,702	2,461,206	12,971	19,674	25,821	149,620	60,696	3.3	3.1	3.2	8.7	4.3	4.0	4.5	5.8	15.8
User car dealers	2,827	5,989	553,673	7,700	4,852	3,673	17,778	33,060	13.3	13.5	8.8	15.6	16.9	13.3	19.6	14.7	48.3
Auto and home supply stores	8,338	18,985	636,985	6,103	10,945	4,543	61,967	54,429	11.1	11.4	7.8	9.6	10.3	14.2	9.8	9.9	36.6
Gasoline service stations	16,100	34,203	3,615,339	29,280	63,232	12,091	187,857	204,464	5.2	5.2	3.6	6.8	5.6	14.4	4.5	5.1	14.4
Other aircraft, marine, and automotive dealers	2,129	4,510	314,875	3,907	3,665	4,760	16,527	10,517	15.5	15.5	11.4	23.9	14.5	15.2	20.8	19.1	33.7
Apparel and accessory stores	13,034	29,527	1,346,581	13,441	26,849	9,109	131,090	132,311	6.5	6.4	5.5	12.2	7.4	11.5	6.8	7.5	16.8
Men's and boys' clothing and accessories stores	1,855	4,467	273,283	2,137	5,266	1,850	24,724	31,052	16.3	15.1	11.7	17.0	13.6	25.9	13.9	16.6	38.6
Women's clothing and accessories stores	3,453	7,836	358,910	3,347	7,270	2,036	34,111	33,348	12.8	12.7	11.1	14.6	13.2	22.2	12.8	14.1	32.5
Women's accessory and specialty stores	757	1,561	16,750	178	370	1,674	517	517	29.3	29.3	27.9	36.9	36.2	41.1	33.3	37.7	64.1
Family clothing stores	1,814	4,247	237,195	2,200	5,555	2,045	22,453	20,972	17.3	16.9	13.2	16.8	16.5	28.1	14.2	21.5	35.8
Shoe stores	1,027	2,913	260,713	1,385	5,803	1,385	24,262	16,512	16.5	16.5	13.6	17.9	17.9	23.7	14.6	17.1	47.3
Furnishings and accessory stores	3,032	6,479	177,233	3,376	3,436	1,160	17,732	13,983	14.2	14.1	14.3	42.3	17.0	30.7	18.8	16.6	36.9

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Partnerships with and without net income				Partnerships with net income				Coefficient of variation (Percent)								
	Number of— Partnerships	Partners	Business receipts	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of— Partnerships	Partners	Business receipts	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Wholesale and retail trade—Continued																	
Retail trade—Continued																	
Furniture and home furnishings stores	11,049	25,468	1,720,688	17,234	29,655	12,136	135,390	136,382	69	71	6,3	79	74	100	65	75	155
Furniture stores	3,857	6,652	872,404	8,185	14,836	5,650	72,468	68,732	112	108	5,3	103	100	100	51	106	251
Household appliance stores	2,455	5,197	212,390	2,400	3,691	1,671	19,500	18,606	154	154	14,6	18	193	240	21	193	361
Radio, television, and music stores	1,039	2,444	263,182	2,149	3,889	2,125	15,470	16,606	217	217	24,6	295	188	340	175	220	222
Record stores	3,698	8,675	372,192	4,500	7,239	2,690	27,952	32,913	125	137	11,1	151	176	187	163	157	283
Eating and drinking places	32,406	79,703	3,877,956	95,996	150,277	43,727	779,484	274,988	40	41	33	45	39	61	35	45	112
Drinking places	23,018	59,318	3,254,804	76,489	120,715	35,091	698,914	224,089	47	48	36	50	42	65	39	48	129
Dining places	9,388	20,385	623,152	19,507	29,562	8,636	80,570	50,909	80	81	9,6	114	99	164	106	116	215
Miscellaneous retail stores	43,920	96,596	5,237,516	103,362	169,364	35,888	1,026,981	411,795	35	36	27	48	48	59	42	48	104
Department stores and variety stores	3,814	8,936	1,304,000	10,856	17,355	4,395	135,739	85,788	103	104	4,6	68	81	113	55	79	346
Lumber stores	4,198	9,291	1,006,656	8,796	16,149	5,904	54,830	39,018	94	95	6,4	92	93	122	148	82	302
Used merchandise stores	4,302	9,717	252,282	4,179	6,149	2,673	17,318	30,018	118	120	13,6	192	268	234	234	183	333
Sporting goods and bicycle shops	3,833	8,409	363,102	3,689	7,249	4,651	24,865	22,966	125	125	12,9	161	165	201	263	174	331
Book stores	2,443	5,181	1,409	660	1,141	574	2,865	3,586	242	252	23,9	438	261	374	359	366	551
Stationery stores	542	1,328	68,009	753	1,026	1,026	7,485	6,822	327	338	26,0	277	266	302	206	504	701
Jewelry stores	2,457	5,242	225,771	2,013	3,431	1,517	17,462	43,512	151	152	13,1	179	147	218	145	170	424
Hobby, toy, and game stores	1,162	2,694	81,201	968	1,115	282	5,778	10,550	229	230	23,0	279	279	643	283	341	450
Camera and photographic supply stores	396	880	217,126	326	542	217	4,153	10,358	116	116	14,3	335	363	335	320	323	601
Gift, novelty, and souvenir shops	4,239	8,976	170,950	3,073	4,496	1,023	12,342	20,365	120	122	15,4	203	234	272	200	239	304
Luggage and valet goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	1,768	3,811	89,532	931	1,339	744	5,818	7,769	185	192	23,4	301	265	317	329	308	455
Mail-order houses	1,169	2,596	1,036	1,377	1,939	1,035	16,505	18,075	307	307	25,7	57	77	105	35	55	125
Direct selling organizations	1,803	4,321	243,400	14,196	10,269	2,777	16,058	17,800	174	188	14,9	168	280	234	179	207	445
Merchandise machine operators	1,191	2,612	63,222	397	1,026	(*)	6,599	9,886	230	232	6,599	459	396	(*)	283	470	568
Fuel and ice dealers	737	1,671	267,959	4,319	4,941	1,206	16,362	14,034	215	196	12,0	171	174	231	170	158	656
Gasoline and oil stores	2,372	5,568	1,171,515	13,506	20,429	1,354	134,360	133,889	153	152	(*)	207	177	236	174	196	425
Other miscellaneous retail stores	7,752	17,414	557,576	7,857	10,368	4,424	45,075	42,983	87	97	9,2	128	134	231	135	149	190
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	434,357	2,993,829	32,405,970	550,594	3,318,595	951,919	1,767,912	-3,651,802	0.8	3.1	0.6	0.6	0.9	0.7	1.9	1.3	2.4
Finance	106,599	1,422,954	6,002,111	114,014	157,504	822,316	503,238	143,028	20	64	12	149	30	20	25	23	58
Banking and miscellaneous finance	1,169	934	60,079	1,345	1,910	1,243	10,937	14,935	563	406	82	182	182	202	185	106	400
Real estate other than banks	1,169	934	60,079	1,345	1,910	1,243	10,937	14,935	563	406	82	182	182	202	185	106	400
Security underwriting syndicates	2,322	5,268	3,442,788	10,219	55,536	25,307	429,360	237,738	152	176	0,7	195	82	102	127	128	158
Security underwriting syndicates	4,268	6,742	674,287	(*)	(*)	(*)	(*)	19,565	91	169	1,9	(*)	(*)	(*)	(*)	308	414
Security brokers and dealers, except underwriting syndicates	1,447	14,265	2,633,113	8,904	52,009	251,906	404,504	176,651	171	244	0,7	61	28	03	14	44	135
Commodity brokers	480	5,262	135,368	1,269	2,889	3,989	18,098	37,512	317	420	6,6	251	86	56	84	114	505
Exchanges and services	102,418	1,386,635	2,384,114	97,541	96,528	533,332	44,240	-121,818	21	66	2,9	170	46	30	231	26	60
Holding and investment companies	17,152	203,941	35,983	1,115	548	4,593	(*)	-12,141	60	69	21,3	501	235	173	(*)	270	573
Investment clubs	2,359	503,553	776,750	(*)	2,466	1,666	(*)	693,375	116	169	3,9	(*)	435	134	(*)	39	477
Other holding and investment companies	82,707	677,341	1,571,481	96,343	93,514	527,133	43,644	-809,052	23	46	40	172	46	31	234	37	60
Insurance agents, brokers, and service companies	6,884	21,159	1,671,594	9,753	19,785	6,845	156,385	203,686	87	80	30	108	50	159	66	64	39
Real estate	320,878	1,540,716	24,732,965	5,448,827	31,443,306	8,680,758	1,005,288	-3,998,516	0,9	1,1	0,8	0,8	1,0	0,7	2,6	1,8	2,7
Operators and lessors of buildings	260,635	1,246,305	20,827,543	5,308,332	2,967,792	2,903,939	1,005,288	-3,626,350	12	12	0,8	0,8	1,0	0,7	2,6	1,8	2,7
Lessors other than buildings	32,349	173,300	527,156	59,480	64,825	159,764	18,155	32,977	39	49	6,3	7,8	55	49	30,8	79	56
Real estate agents, brokers, and managers	15,901	70,229	1,103,310	47,628	39,186	202,882	81,419	-72,228	54	66	5,4	60	56	106	142	95	104
The abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers except cemeteries	11,381	57,594	2,191,763	29,716	70,430	413,212	104,102	-347,317	56	68	3,4	62	56	42	177	65	158
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans law offices	223	632	16,216	(*)	(*)	(*)	(*)	4,813	44,9	43,3	34,2	(*)	(*)	(*)	(*)	50,1	86,6

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

Industry	Partnerships with and without net incomes										Coefficient of variation (Percent)					
	Partnerships	Number of— Partners	Business receipts*	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of— Partners	Business receipts*	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Services	198,956	668,856	30,181,328	1,947,835	887,323	1,025,400	7,357,778	7,223,800	14	30	2.3	1.2	1.9	1.0	1.3	4.9
Hotels and other lodging places	14,434	70,081	2,841,136	360,819	202,439	440,935	663,919	-211,407	52	29	3.5	3.3	2.9	3.3	5.6	4.2
Hotels	1,630	13,125	990,077	104,424	173,310	152,518	278,909	-30,048	142	72	4.8	4.7	3.8	3.7	6.8	5.9
Motels, motor hotels, and tourist courts	7,003	35,353	1,533,327	195,078	101,860	229,407	340,374	-106,641	6.9	4.5	5.0	5.0	4.5	5.4	6.3	6.6
Travelling agencies and travel agencies	3,275	13,536	1,000,000	100,000	100,000	100,000	100,000	100,000	29.7	30.3	29.3	38.8	23.6	42.4	50.2	27.2
Travelling parks and camp sites	1,947	6,882	94,288	13,208	8,667	12,600	17,633	-2,398	17.0	28.9	14.5	14.6	16.1	17.5	14.9	17.6
Other lodging places	24,099	53,869	1,170,098	56,568	36,104	15,168	286,511	212,635	50	56	5.9	7.2	10.3	8.0	7.3	13.6
Personal services	2,957	6,474	104,978	13,829	3,453	5,133	14,048	9,875	14.4	14.7	16.0	19.9	20.3	23.9	23.4	33.0
Comptrol and laundries and dry	5,206	12,909	336,109	15,789	11,868	4,533	87,863	46,055	10.9	14.7	11.7	14.9	13.7	13.7	14.2	32.1
Other laundry, cleaning, and garment	4,033	3,110	52,380	2,609	1,952	2,380	7,968	13,260	21.2	30.7	27.4	37.2	38.8	38.0	37.2	39.2
Photographic studios, portrait	1,745	17,145	249,492	6,341	8,675	1,184	86,478	40,967	8.9	9.5	12.6	16.6	22.2	15.5	15.2	23.5
Beauty shops	2,170	4,540	77,671	1,910	1,787	448	13,881	27,749	17.4	17.6	25.8	30.8	49.4	36.2	23.6	87.2
Barber shops and hair cleaning shops	1,982	4,596	281,962	13,537	7,416	2,231	35,879	59,108	15.2	14.8	12.7	14.6	19.5	17.7	14.7	36.7
Funeral service and crematories	1,829	4,136	55,233	2,243	627	816	8,126	11,275	18.8	23.7	33.5	27.9	31.4	29.4	24.8	42.5
Miscellaneous personal services	28,127	87,694	2,172,561	807,339	47,870	284,905	305,271	-102,373	4.4	5.2	3.5	5.3	4.4	6.1	5.4	3.8
Advertising	1,932	4,340	120,565	9,923	3,976	3,411	43,722	16,778	17.9	17.0	11.6	16.3	22.1	12.3	16.0	31.2
Services to buildings	3,025	6,331	136,383	3,530	4,593	959	50,552	22,937	14.5	15.1	20.8	17.2	14.4	18.1	20.6	50.7
Computer and data processing services	3,981	3,294	72,956	60,058	1,244	14,723	6,183	-36,299	24.9	21.9	15.2	37.0	14.3	37.4	33.7	20.6
Printing and publishing services	3,576	12,689	1,000,000	100,000	100,000	100,000	100,000	100,000	10.6	10.6	19.3	19.3	34.5	10.6	19.3	13.6
Equipment rental and leasing	9,513	38,527	669,320	71,758	17,325	28,655	31,700	-270,730	17.2	18.9	8.9	9.0	14.7	10.5	11.1	3.9
Other business services	9,587	25,054	639,168	21,744	15,414	15,048	118,854	93,319	7.8	10.0	8.9	8.9	14.7	10.5	10.7	8.7
Automobile repair and services	20,817	142,862	7,538	79,538	40,320	28,299	198,488	199,055	5.3	5.3	9.4	6.9	9.8	7.8	7.1	18.7
Automotive services, without drivers	5,461	15,225	14,673	4,212	1,567	9,747	9,439	17,552	16.6	15.3	15.4	16.7	16.9	26.4	25.6	33.9
Automotive top and body repair shops	3,829	7,919	288,347	5,507	7,840	2,027	47,872	60,485	12.6	12.6	12.6	12.6	12.6	12.6	12.6	12.6
General automotive repair shops	8,317	17,796	540,569	11,179	12,057	3,754	69,505	87,165	8.5	9.2	13.2	13.2	13.2	13.2	13.2	13.2
Other automotive repair shops	3,202	7,089	220,470	4,483	4,774	1,689	33,700	33,410	13.7	15.4	18.8	16.0	25.0	18.2	19.6	50.5
Automotive services, except repair	2,945	6,235	200,410	11,949	6,113	6,113	24,950	9,417	14.1	15.1	17.8	18.3	19.3	13.9	17.8	31.2
Miscellaneous repair services	11,111	24,007	156,912	13,529	4,712	81,649	98,032	7.5	7.6	9.2	13.0	11.0	22.0	13.1	11.5	19.5
Radio and TV repair shops	4,683	11,434	3,823	3,443	1,936	1,936	16,039	19,823	17.1	17.1	19.4	20.7	46.7	37.8	23.5	45.3
Electrical repair shops, except	3,245	87,495	2,034	1,415	427	13,986	13,095	13,986	20.7	21.1	32.9	29.9	31.9	24.4	34.0	52.7
Radio and TV and furniture repair	1,429	4,569	1,000	1,000	1,000	1,000	1,000	1,000	19.1	22.5	32.9	33.1	33.6	38.4	31.4	51.4
Other miscellaneous repair shops	5,786	12,689	8,915	7,862	2,011	48,440	55,176	10.4	10.6	13.2	12.7	13.6	24.0	16.8	15.3	26.3
Motion pictures	2,279	16,843	508,811	245,092	10,029	17,900	51,992	-387,924	13.1	10.2	5.3	10.5	16.3	24.6	11.2	20.1
Motion picture production,	1,535	14,403	349,290	235,464	2,999	13,447	25,637	-378,980	15.4	11.4	5.3	13.2	20.6	48.6	13.8	20.3
Distribution, and services	744	2,440	158,521	8,608	7,030	4,453	28,355	11,056	20.4	12.3	15.3	14.5	20.7	11.3	19.1	34.6
Motion picture theaters	1,398	70,781	1,099,133	97,415	43,941	53,841	262,387	26,113	6.4	20.0	4.8	5.7	6.3	6.4	8.8	9.4
Amusement and recreation services,	2,877	28,470	180,073	5,578	3,838	1,587	34,511	27,624	14.8	47.5	15.0	19.6	36.7	17.2	22.5	28.0
except motion pictures	686	1,926	106,330	7,822	6,172	3,504	25,293	11,562	32.1	30.6	50.4	50.4	50.4	50.4	50.4	50.4
Producers, orchestras, and entertainers	686	1,926	106,330	7,822	6,172	3,504	25,293	11,562	32.1	30.6	50.4	50.4	50.4	50.4	50.4	50.4
Bowling alleys	9,820	39,248	796,072	83,150	33,210	48,547	199,500	-13,809	7.7	10.9	9.1	8.2	5.7	7.3	10.0	10.0
Other amusement and recreation services	17,492	60,886	5,410,602	71,128	136,867	58,045	1,322,838	1,945,293	4.7	7.6	2.4	4.1	3.5	5.8	2.6	12.4
Medical and health services	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7
Physicians, except osteopathic physicians	2,241	4,663	383,271	1,450	1,862	4,132	1,012	1,556,022	5.9	11.5	6.1	4.9	14.4	28	36	45.4
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of podiatrists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nursing and personal care facilities	1,034	4,006	658,007	19,974	43,940	32,063	293,556	9,240	15.7	14.2	7.7	7.8	9.1	8.0	11.2	18.6
Hospitals	121	1,775	400,511	7,380	15,341	9,340	172,978	19,212	16.6	7.6	5.5	5.3	5.3	5.7	12.3	16.7
Medical laboratories	638	2,473	152,481	1,616	3,153	2,579	29,677	55,694	27.9	26.6	14.9	30.9	40.8	19.1	19.6	76.5
Other medical and health services	1,095	3,150	178,137	2,240	4,588	1,593	48,768	43,360	25.9	25.9	25.9	29.2	29.2	33.1	32.6	61.0
Legal services	25,474	94,171	7,991,476	98,740	173,800	24,032	1,784,576	3,973,914	4.1	3.7	2.1	2.2	7.7	2.0	2.2	31.1
Educational services	3,084	16,130	113,641	4,176	4,324	4,324	39,911	6,213	14.6	17.7	21.0	19.5	26.7	22.8	27.5	32.6
Engineering and architectural services	6,276	1,636,319	16,449	16,449	36,737	7,921	560,667	280,348	9.1	8.6	4.2	4.5	13.7	4.0	6.4	19.8
Accounting, auditing, and bookkeeping services	10,967	39,753	4,214,805	52,188	115,015	23,545	1,669,784	1,132,738	6.5	4.7	4.0	4.0	4.8	1.9	3.0	21.9
Certified public accountants	7,563	31,392	3,971,526	47,330	108,957	21,977	1,594,516	1,071,341	7.5	4.7	2.3	2.3	4.8	1.9	3.0	30.6
Accounting, auditing, and bookkeeping services	3,404	8,361	243,279	4,858	6,058	1,568	75,268	61,397	13.1	14.0	13.1	15.9	25.8	16.3	17.2	29.0
Other services	20,856	81,241	964,361	42,471	26,348	63,309	149,595	30,253	5.2	13.5	6.3	7.8	9.7	8.5	9.9	13.8
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

Industry	Partnerships without net income										Coefficient of variation (Percent)				
	Number of— Partnerships	Partners	Business receipts ¹	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income (loss)	Number of— Partnerships	Partners	Business receipts ¹	Depre- ciation	Taxes paid deduction	Interest paid	Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
All industries	661,134	2,823,089	113,023,141	3,682,012	3,157,021	3,382,985	12,570,726	22,431,831	0.5	3.1	0.6	0.9	0.9	1.1	0.7
All nonfarm industries	595,015	2,651,888	104,309,368	3,126,627	2,978,318	3,079,093	12,974,776	20,642,049	0.6	3.3	0.5	0.9	0.9	1.1	0.7
Agriculture, forestry, and fishing	74,143	191,631	9,804,532	591,800	194,257	295,470	692,389	1,953,838	2.6	3.4	5.5	3.8	4.1	6.3	5.8
Farms, total	66,119	171,201	8,713,773	553,385	178,703	283,692	575,950	1,789,882	2.8	3.5	6.0	4.0	4.4	6.6	6.4
Field crop	29,211	75,523	3,391,397	274,614	77,334	136,497	265,018	905,393	4.4	4.6	10.6	6.1	6.4	10.9	13.8
Fruit, tree nut, and vegetable	20,912	57,365	1,818,585	374,614	104,302	158,497	304,666	1,045,385	4.4	4.6	10.6	6.1	6.4	10.9	13.8
Other animal products	6,902	18,722	573,608	168,688	50,382	75,496	150,885	529,102	22.9	22.9	23.3	29.2	25.6	28.1	25.6
Livestock	29,118	71,331	3,984,936	212,238	60,135	117,269	121,502	594,432	4.4	5.0	10.9	5.8	6.3	11.6	8.6
Animal specialty	376	771	41,548	2,128	376	1,187	1,187	4,288	39.9	39.3	18.5	18.5	18.5	18.5	18.5
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Aggregates	6,08	14,180	740,175	25,641	12,403	8,717	95,644	143,609	9.5	9.3	7.4	12.4	9.8	14.0	11.4
Animal services	1,041	2,246	152,207	3,723	2,908	2,767	25,310	55,839	20.1	20.1	25.3	20.1	18.9	28.4	18.9
Animal services except veterinary	554	1,108	22,521	(*)	(*)	(*)	(*)	(*)	33.9	33.9	28.6	(*)	(*)	(*)	(*)
Landscaping and horticultural services	2,294	4,622	112,017	5,082	2,891	624	18,660	27,382	16.6	16.6	21.1	20.6	27.1	27.0	31.4
Other agricultural services	2,239	6,004	453,330	15,852	6,486	1,034	48,968	10,261	50.7	50.7	21.2	28.9	27.5	36.1	29.8
Forestry	962	2,023	86,536	7,079	1,430	1,840	11,507	10,094	23.7	22.7	18.6	24.4	23.4	31.7	27.1
Fishing, hunting, and trapping	962	2,023	86,536	7,079	1,430	1,840	11,507	10,094	23.7	22.7	18.6	24.4	23.4	31.7	27.1
Mining	8,475	143,334	3,345,879	183,684	91,811	49,930	206,443	1,269,923	7.6	11.6	2.4	3.3	4.6	3.0	4.6
Metal mining	8,475	143,334	3,345,879	183,684	91,811	49,930	206,443	1,269,923	7.6	11.6	2.4	3.3	4.6	3.0	4.6
Coal mining	1,300	2,607	84,239	5,236	2,070	5,473	90,126	169,883	21.0	21.0	4.3	7.6	11.6	11.6	6.9
Oil and gas extraction	7,214	139,677	2,462,479	112,031	59,121	41,183	79,182	1,027,239	8.4	11.9	3.1	3.6	6.9	3.1	7.5
Nonmetallic minerals except fuels	507	1,270	302,032	15,397	5,598	2,567	31,195	80,145	30.3	27.7	8.6	12.6	12.6	20.0	15.7
Construction	45,076	98,763	9,394,089	165,479	139,965	100,917	1,416,950	1,245,240	3.4	3.4	1.7	3.9	3.2	4.0	2.5
General building contractors and	12,235	29,777	4,005,890	38,164	30,821	26,221	388,057	422,142	6.0	5.9	2.6	6.1	4.5	4.9	4.5
General building contractors	12,039	26,415	3,392,039	31,476	33,075	32,261	371,940	347,126	6.4	6.3	3.0	9.1	5.4	7.9	4.6
Operative builders	1,196	3,362	743,851	4,688	7,894	35,960	16,117	75,016	17.5	16.7	5.2	10.5	7.1	6.0	16.9
Heavy construction contractors	2,843	5,538	2,329,853	59,182	38,852	10,098	378,182	239,038	13.6	13.9	2.2	6.3	8.4	8.8	2.3
Highway and street construction	1,300	2,607	84,239	5,236	2,070	5,473	90,126	169,883	21.0	21.0	4.3	7.6	11.6	11.6	6.9
Heavy construction, except highway	1,362	3,331	1,484,162	21,717	17,083	4,424	224,173	128,823	16.4	19.0	2.6	8.8	14.2	18.4	2.9
Special trade contractors	29,431	63,313	3,026,989	77,133	66,042	21,775	650,711	583,101	4.4	4.4	3.7	6.1	4.8	9.2	4.6
Plumbing, heating, and air conditioning	3,962	8,670	522,734	6,768	12,381	2,753	82,271	43,590	12.5	12.6	3.2	10.1	13.2	20.0	15.5
Painting, paper hanging, and decorating	1,803	3,942	1,524,142	4,227	7,652	1,356	84,435	45,118	17.1	16.9	10.2	15.9	10.7	16.9	12.4
Masonry, stonework, tile setting, and plastering	4,027	8,448	399,244	9,046	9,510	2,168	105,776	89,437	12.2	12.3	11.4	17.3	12.8	26.4	13.6
Carpentering and flooring	3,475	7,397	234,945	4,522	5,291	2,694	47,801	45,325	13.3	13.5	14.5	20.0	18.6	41.7	17.8
Roofting and sheet metal work	2,669	5,767	228,035	4,664	4,692	985	45,707	48,558	15.1	15.1	13.4	16.7	16.0	24.1	19.5
Concrete work	1,437	3,304	197,193	6,260	5,078	1,547	48,257	36,903	19.3	20.2	16.0	19.4	17.9	29.0	21.4
Water well drilling	710	1,553	105,804	5,943	2,250	1,459	11,307	22,386	26.9	26.6	22.4	25.1	22.9	45.3	30.2
Miscellaneous special trade contractors	7,386	15,995	732,041	29,386	15,098	7,551	147,515	152,002	8.9	9.0	7.1	12.1	9.7	16.8	8.5
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	20,470	50,286	5,443,038	143,492	108,916	42,212	660,681	799,954	5.0	4.7	2.1	3.0	3.5	3.6	3.5
Food and kindred products	1,085	3,881	1,031,448	15,454	15,176	6,065	95,933	65,054	17.6	11.2	3.7	7.8	4.6	5.0	6.0
Tobacco products	414	927	122,211	1,513	2,199	858	10,371	10,371	3.1	3.1	1.6	1.6	1.6	1.6	1.6
Apparel and other textile products	1,063	2,807	455,444	4,139	12,704	2,372	150,325	44,029	19.9	18.9	9.0	16.3	13.7	15.0	11.9
Lumber and wood products, except furniture	3,633	8,333	574,830	26,920	14,163	6,944	100,781	73,175	12.0	11.9	8.0	11.3	11.0	14.2	11.3
Furniture and fixtures	541	1,205	107,107	1,463	2,136	968	20,491	12,106	30.6	30.2	16.4	24.1	15.6	25.3	16.2
Printing, publishing, and allied industries	3,429	8,659	447,200	10,102	12,107	2,869	106,914	81,753	13.0	12.9	7.5	12.4	5.1	16.7	8.9
Chemicals and allied products	275	787	616,530	40,612	5,909	7,015	35,465	150,269	42.2	36.9	2.8	0.5	5.9	2.3	7.9
Leather and leather products	293	672	61,100	895	(*)	(*)	(*)	(*)	45.4	45.2	27.3	(*)	39.0	(*)	(*)
Stone, clay, and glass products	924	2,095	219,669	8,293	5,764	2,137	38,084	30,375	23.1	21.8	12.3	13.7	14.8	21.8	15.0
Primary metal industries	351	795	149,068	4,771	3,345	853	22,354	20,016	38.2	34.6	12.7	15.5	11.1	23.4	10.1
Fabricated metal products	1,676	4,486	403,750	7,559	9,008	2,665	73,922	66,841	16.4	15.2	10.5	12.0	8.9	11.4	10.1
Machinery, except electrical	1,746	3,881	367,375	8,312	7,586	2,134	81,030	84,726	17.3	18.1	10.5	14.0	13.8	17.1	12.0
Electrical and electronic equipment	582	1,482	37,359	397	852	(*)	7,567	7,567	31.8	33.4	27.5	37.2	34.0	34.0	24.6
Transportation equipment	239	529	64,499	1,257	1,719	702	14,467	5,997	41.2	40.9	22.2	30.3	23.9	31.2	24.6
Other manufacturing industries	3,968	9,590	776,428	12,184	15,561	6,138	114,685	122,511	11.9	11.9	6.2	12.0	13.9	6.3	11.7
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

Industry	Partnerships with net income										Coefficient of variation (Percent) ¹				
	Partnerships	Number of— Partners	Business receipts ²	Depre- ciation	Taxes paid deduction	Interest paid	Payroll	Net income (deficit)	Partnerships	Number of— Partners	Business receipts ²	Depre- ciation	Taxes paid deduction	Interest paid	Payroll
Transportation, communication, electric, gas, and sanitary services															
Local and interurban passenger transit	11,083	34,184	1,896,448	108,702	46,684	41,133	247,887	298,295	7.0	10.5	3.7	5.4	6.1	6.3	6.6
Taxicab	954	1,875	43,504	2,433	1,421	665	16,542	5,778	28.0	28.2	33.5	37.6	36.7	42.5	39.6
Other passenger transportation	619	1,238	28,377	1,483	1,219	(*)	3,645	(*)	(*)	32.1	39.1	48.7	41.7	(*)	(*)
Trucking and warehousing	6,237	14,508	886,450	81,839	32,246	25,714	138,877	108,125	92	84	5.9	8.3	7.8	11.8	8.8
Trucking, local and long distance	5,291	11,748	763,185	49,097	27,295	11,891	122,023	83,584	102	105	6.4	9.7	8.8	11.6	8.6
Public warehousing and trucking terminals	946	2,758	125,265	12,422	4,951	13,823	16,854	25,541	203	217	13.6	14.8	21.7	20.2	20.2
Water transportation	582	1,493	200,984	12,214	1,153	4,196	18,617	2,540	21.7	25.1	11.4	22.3	22.5	25.8	24.4
Air transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	1,174	2,953	334,268	3,245	3,043	384	30,004	36,533	21.3	20.3	8.6	14.1	17.9	44.8	18.1
Passenger transportation arrangement	1,727	1,525	171,267	771	1,563	(*)	18,718	18,718	(*)	25.3	13.5	24.6	25.3	67.5	26.9
Freight transportation arrangement	371	1,272	130,595	2,341	1,216	(*)	6,190	15,064	40.0	34.5	13.7	17.2	(*)	(*)	(*)
Communication	36	218	86,132	5,368	3,122	1,146	25,947	8,438	35.7	36.7	10.8	15.6	36.8	11.9	46.2
Electric and gas services	944	6,448	261,446	21,600	9,447	7,027	17,133	50,953	25.3	33.1	7.1	7.3	26.1	9.7	32.3
Sanitary services	815	1,703	72,074	5,075	2,876	(*)	17,133	13,983	27.0	20.0	19.9	20.0	24.0	25.0	24.7
- Wholesale and retail trade															
Wholesale trade	137,175	317,533	40,102,616	361,858	606,764	182,382	2,824,437	3,022,727	1.7	1.7	1.3	2.0	1.7	2.1	1.8
Motor vehicles and automotive equipment	22,458	55,608	14,696,557	102,414	146,616	56,585	665,550	904,178	4.2	3.9	2.0	4.0	3.4	2.8	4.1
Lumber and construction materials	1,092	4,861	566,802	4,550	8,179	3,018	61,587	14,149	14.2	14.2	8.2	14.4	13.9	15.1	9.3
Hardware, painting, and heating equipment	686	3,043	481,389	7,320	3,741	2,259	26,102	36,070	19.4	16.6	8.3	21.9	18.7	18.6	14.1
Farm machinery and equipment	817	2,123	300,563	1,962	4,246	1,332	22,643	32,570	23.3	22.5	11.1	12.5	23.3	19.5	14.6
Other durable goods	2,803	8,506	83,795	7,393	7,901	4,573	44,392	67,480	13.9	13.1	8.1	12.8	11.6	10.7	8.7
Drugs, chemicals, and allied products	3,378	8,526	202,233	16,650	16,640	9,455	102,852	169,344	11.0	10.9	5.3	13.5	12.5	15.2	16.5
Apparel, piece goods, and notions	1,675	134,234	2,645	1,024	2,093	2,531	4,672	16,765	29.5	28.3	15.5	37.1	15.8	(*)	23.3
Groceries and related products	7,781	27,018	15,012	1,502	19,468	5,081	139,531	109,604	11.0	9.7	2.5	5.8	6.9	8.4	4.8
Meat and fish markets and freezer stores	3,486	3,273	3,273	1,372	9,109	13,691	37,165	47,855	14.6	11.7	27.0	40.1	12.0	23.1	35.3
Alcoholic beverages	570	1,306	81,475	6,770	17,246	1,545	48,948	41,685	24.2	21.6	20.0	35.3	20.9	44.6	46.6
Other nondurable goods	4,182	9,942	2,154,480	18,438	43,918	8,461	137,665	137,665	9.4	8.8	3.7	6.7	7.3	7.9	6.5
Wholesalers not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade															
Building materials, hardware, garden supply, and mobile home dealers	114,600	261,700	25,378,927	259,291	459,746	135,644	2,160,562	2,115,666	1.9	1.9	1.8	2.4	2.1	2.7	2.1
Hardware stores	7,083	17,860	1,856,524	21,712	38,594	13,920	153,278	184,391	7.7	7.8	4.8	6.6	7.1	8.4	5.6
Hardware stores and supply stores	2,353	6,537	980,919	12,793	19,281	5,886	86,326	91,310	11.9	11.6	6.8	8.8	10.5	11.2	7.0
Hardware stores and garden supply stores	3,430	6,313	622,145	5,335	15,261	3,853	51,761	71,217	11.6	12.2	8.4	10.6	11.3	14.5	8.8
Mobile home dealers	924	2,224	135,774	1,914	2,080	984	10,667	14,335	24.1	26.1	19.4	28.9	24.1	28.8	31.3
General merchandise stores	2,490	5,997	828,522	6,839	13,278	3,430	78,717	90,075	13.2	12.6	3.0	25.8	27.1	11.6	35.7
Venety stores	2,063	4,020	1,020	1,073	1,356	463	9,541	8,073	32.0	35.1	20.1	24.8	20.9	27.2	19.4
Other general merchandise stores	1,606	4,977	87,426	7,766	11,922	2,867	70,076	82,002	14.5	13.4	3.7	29.2	30.1	12.7	40.6
Food stores	16,008	37,307	5,541,387	42,878	68,627	16,285	344,798	301,117	5.0	4.9	4.4	7.7	4.3	12.1	5.1
Grocery stores	12,075	26,888	4,604,890	32,367	54,127	13,523	256,198	225,628	5.0	5.6	5.2	9.7	4.6	14.2	6.0
Meat and fish markets and freezer stores	1,751	3,795	389,572	2,877	3,876	455	21,160	27,508	16.0	16.1	10.3	19.4	17.2	27.8	13.5
Fruit stores and vegetable markets	517	1,106	117,700	917	2,132	(*)	6,219	7,575	29.6	28.4	20.8	34.6	34.6	(*)	24.1
Candy, nut, and confectionery stores	355	773	68,157	597	774	129	5,006	4,963	38.1	35.5	23.3	27.8	32.2	46.8	27.1
Retail bakeries	807	1,902	138,682	2,768	4,266	561	33,525	17,963	25.1	24.7	19.7	24.7	24.5	34.0	21.1
Other food stores	1,301	2,843	228,396	3,652	1,537	22,691	17,482	17,482	20.5	21.2	13.9	20.5	17.5	16.4	16.4
Automotive dealers and service stations	22,038	47,544	6,616,517	42,240	84,664	36,489	371,197	404,026	4.3	4.2	3.4	4.1	4.2	3.6	3.1
New and used car dealers	2,184	5,326	2,183,020	10,497	16,492	20,785	134,168	96,488	9.8	9.8	3.4	6.9	4.3	4.2	4.9
Used car dealers	2,434	5,137	470,777	1,606	3,405	2,901	13,412	36,831	14.4	14.5	9.4	14.8	14.8	13.0	17.9
Auto and home supply stores	2,790	6,129	564,417	5,926	9,414	3,400	53,551	62,790	12.1	12.0	8.2	10.0	10.3	14.4	9.1
Gasoline service stations	13,425	28,463	3,173,333	22,927	52,494	6,952	218,567	218,567	5.6	5.6	3.9	6.2	5.2	10.1	4.7
Gasoline, oil, and automotive dealers	1,195	2,489	224,970	2,054	2,859	2,461	12,415	18,340	19.8	19.2	12.9	19.1	17.2	15.7	25.9
Apparel and accessory stores	8,337	19,362	1,207,135	11,070	23,530	6,404	116,917	150,315	7.9	7.6	5.9	14.1	8.0	12.1	7.3
Men's and boys' clothing and accessories	3,505	249,654	1,659	1,659	4,796	1,505	22,895	39,811	18.0	15.2	12.4	18.3	14.5	26.8	14.7
Women's ready-to-wear stores	2,097	4,714	213,186	2,587	6,192	1,364	28,304	40,363	15.7	15.4	11.8	19.0	14.8	22.8	13.5
Women's accessory and specialty stores	423	846	14,662	(*)	(*)	(*)	(*)	1,486	38.5	38.5	30.7	(*)	(*)	(*)	(*)
Fabric clothing stores	985	2,446	209,000	1,954	4,229	1,299	20,166	23,901	21.8	20.6	14.1	18.4	17.4	27.3	16.0
Shoe stores	1,486	3,776	234,561	1,399	5,031	1,373	23,369	30,502	16.7	18.6	14.6	19.5	23.4	25.9	15.6
Furnish and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	1,928	3,871	159,825	3,094	2,868	732	15,384	18,835	17.9	17.3	15.3	45.9	18.3	28.9	20.5

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹		Partnerships with net income				Number of—		Coefficient of variation (Percent) ¹					
	Partnerships	Partners	(2)	(3)	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (deficit)	Partnerships	Partners	Business receipts ²	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Furniture and home furnishings stores	7,702	16,850	1,524,592	13,337	25,515	9,555	120,893	153,318	81	78	69	81	80	109	109	70
Furniture stores	2,914	6,562	776,137	6,684	12,556	4,252	64,416	74,460	126	118	89	116	107	121	121	81
Home furnishings except appliances	1,523	3,126	172,321	1,915	2,750	1,950	17,672	21,826	126	118	89	116	107	121	121	81
Home furnishings stores	1,523	3,126	172,321	1,915	2,750	1,950	17,672	21,826	126	118	89	116	107	121	121	81
Radio, television, and music stores	2,330	5,460	333,107	3,113	6,860	2,200	24,500	38,960	147	147	118	118	118	118	118	180
Eating and drinking places	22,432	54,770	3,198,800	64,980	117,358	25,852	622,892	351,218	48	47	37	49	43	73	73	41
Eating places	16,164	41,170	2,707,140	52,857	85,711	19,781	563,720	285,596	55	53	40	53	47	73	73	43
Drinking places	6,268	13,600	491,660	12,133	31,647	6,071	59,152	65,622	93	94	99	99	109	199	199	121
Miscellaneous retail stores	27,721	62,010	4,505,440	53,925	87,180	23,699	350,900	481,206	42	44	29	52	54	62	62	40
Drug stores and proprietary stores	3,252	7,598	1,211,141	10,322	19,104	3,807	121,305	90,516	110	112	84	84	84	114	114	53
Liquor stores	3,315	7,128	894,832	7,713	18,185	4,789	42,986	53,656	101	102	68	100	101	130	130	102
Used merchandise stores	2,779	6,202	220,013	3,399	5,618	1,170	15,865	34,820	146	146	151	146	214	202	202	249
Sporting goods and bicycle shops	2,376	5,155	305,069	2,844	5,384	1,333	21,964	31,771	138	138	139	139	176	234	234	292
Book stores	393	842	46,142	429	993	(*)	(*)	6,732	38	36	31	39	39	(*)	(*)	(*)
Stationery stores	206	520	54,968	548	993	(*)	(*)	6,567	47	47	47	47	31	31	31	216
Jewelry stores	2,014	4,257	215,419	1,714	3,255	1,138	17,013	45,616	165	166	136	136	153	236	236	148
Hobby, toy, and game shops	618	1,597	67,125	770	1,714	272	3,875	8,251	38	38	27	27	27	65	65	31
Gift, novelty, and souvenir shops	2,373	5,043	144,540	2,683	4,029	828	11,154	24,071	161	165	173	230	259	325	325	220
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Seam, needlework, and piece goods stores	1,159	2,394	58,921	725	1,077	443	5,284	8,921	230	231	244	262	289	392	392	255
Men's and women's clothing stores	282	1,177	117,550	1,715	2,715	(*)	8,096	22,021	455	455	450	450	445	445	445	86
Merchandising machine operators	1,048	2,265	192,215	1,008	1,804	13,202	19,836	21,518	211	211	157	164	326	231	231	180
Direct selling organizations	857	1,944	61,678	1,003	1,003	(*)	6,536	10,172	269	269	272	290	395	(*)	(*)	471
Fuel and ice dealers	530	1,246	225,412	3,546	3,773	945	12,416	17,615	235	235	120	177	185	241	241	173
Cigar stores and stands	1,461	3,027	136,081	2,277	3,213	928	18,451	16,684	199	199	194	257	193	328	328	201
Other miscellaneous retail stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade not allocable	4,316	10,276	467,357	5,290	8,295	2,856	37,505	56,412	114	133	102	143	152	193	193	143
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	225,946	1,546,274	17,143,732	1,438,181	1,298,439	2,337,860	949,961	4,719,166	13	55	1.0	1.4	1.8	1.4	2.8	2.8
Finance	59,266	879,044	4,822,895	32,531	77,746	402,301	412,259	1,936,254	28	97	1.4	80	3.2	26	26	26
Banking and miscellaneous finance	1,699	834	160,079	(*)	1,021	15,793	3,038	14,935	95	95	82	82	(*)	(*)	(*)	(*)
Real estate	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326
Securities, insurance, and services	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506
Security underwriting syndicates	266	3,178	38,971	8,666	43,550	23,270	358,919	27,246	86	86	2.8	21.9	(*)	(*)	(*)	(*)
Security brokers and dealers except underwriting syndicates	999	7,570	2,430,275	7,622	40,571	220,804	338,804	216,785	206	158	0.7	6.9	2.8	0.2	1.1	1.1
Commodity contracts brokers, exchanges, and services	241	3,902	119,414	811	2,737	3,407	17,235	42,537	407	526	7.3	16.1	8.6	5.0	8.7	8.7
Holding and investment companies	55,254	856,809	2,069,414	21,734	28,857	144,804	24,200	1,605,636	29	99	3.2	11.6	7.6	7.1	40.3	40.3
Investment clubs	7,702	93,224	28,236	(*)	153	1,062	(*)	24,777	89	104	24.2	(*)	28.8	32.7	(*)	(*)
Common trust funds	2,113	446,957	741,271	(*)	365	(*)	(*)	713,038	124	184	3.7	(*)	30.1	(*)	(*)	(*)
Insurance companies	45,039	316,628	1,299,907	21,681	28,339	143,636	23,945	867,821	32	62	4.7	11.6	7.7	7.1	40.8	40.8
Insurance agents, brokers, and service	5,792	15,697	1,199,812	7,272	12,874	4,773	116,249	267,767	94	87	4.1	12.6	7.1	13.1	8.5	8.5
Real estate	161,226	651,533	11,121,095	1,398,056	1,297,819	1,920,786	421,455	2,515,165	15	19	1.4	1.4	1.4	1.4	1.4	4.9
Lessors of real estate	520,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253	920,253
Lessors, other than buildings	19,907	88,229	431,675	26,448	33,589	25,590	13,844	22,207	53	76	7.5	13.4	8.5	11.4	40.0	40.0
Real estate agents, brokers, and managers	6,634	20,089	773,832	13,780	13,485	34,488	59,934	172,353	85	97	7.0	12.5	9.7	9.4	17.8	17.8
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subscribers and developers except cemeteries	4,032	19,556	1,065,067	4,920	17,513	66,074	27,982	199,772	90	100	4.8	11.4	6.4	6.1	25.6	25.6
Cemetery, subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate insurance, law offices	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Partnerships with net income						Coefficient of variation (Percent)								
	Partnerships	Number of— Partners	Business receipts*	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Partnerships	Number of— Partners	Business receipts*	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services	138,510	440,399	26,081,204	688,434	870,825	302,866	6,316,099	9,106,813	1.8	3.8	1.0	2.3	1.2	3.0	1.0
Hotels and other lodging places	6,894	25,817	1,345,580	103,125	80,890	97,849	267,783	227,597	7.8	8.1	4.3	5.1	4.8	5.5	4.3
Hotels	1,043	5,743	482,735	25,168	30,016	27,582	122,431	83,081	20.9	22.1	5.3	6.7	6.9	9.0	5.0
Motels, motor hotels, and tourist courts	3,027	13,211	682,243	60,507	38,247	56,047	125,952	104,727	10.7	10.7	5.5	8.5	8.3	11.5	7.4
Travelling agencies	1,858	4,702	112,707	12,132	7,742	8,908	7,037	27,735	16.8	15.9	19.4	18.8	20.8	20.3	16.0
Travelling parks and camp sites	764	1,782	47,332	3,801	3,343	3,457	8,175	10,040	27.7	28.4	22.1	26.2	22.8	34.4	26.0
Other lodging places	17,183	37,897	973,508	39,265	28,615	9,852	214,351	233,090	5.9	6.1	6.5	8.0	7.8	12.4	8.8
Personal services	1,866	4,178	74,728	7,780	1,821	2,025	8,817	14,372	18.2	18.8	19.7	21.6	22.8	29.9	31.2
Cosmetology, hairdressing, and dry cleaning	4,000	8,806	283,420	11,545	8,637	3,537	78,114	50,118	12.4	12.6	12.8	17.0	15.3	24.4	15.0
Other laundry, cleaning, and garment services	1,839	4,488	142,888	2,177	946	543	7,068	14,522	34.4	37.7	34.4	32.3	39.7	41.8	37.7
Photographic studios, portrait	5,359	1,926	136,791	1,506	6,888	849	69,639	85,855	10.7	10.6	15.8	15.8	17.3	26.4	17.8
Beauty shops	1,387	3,406	243,985	10,334	6,675	1,965	28,722	81,651	16.9	16.8	12.8	13.8	13.5	21.8	14.8
Shoe repair and hat cleaning shops	1,218	2,713	42,835	1,030	962	425	6,710	14,101	22.5	22.5	38.5	30.8	40.0	32.9	32.9
Miscellaneous personal services	18,337	48,996	1,595,402	188,586	30,047	56,678	254,167	432,231	5.5	6.4	4.4	5.5	6.5	10.1	6.8
Business services	2,480	5,089	128,685	2,986	4,412	942	48,443	24,015	16.0	15.8	15.9	22.5	17.8	25.5	18.9
Advertising	2,345	5,580	211,353	12,590	4,216	5,979	47,481	86,230	15.8	16.4	10.8	13.7	10.8	13.7	10.5
Services to buildings	6,724	17,411	588,787	12,960	12,307	4,566	104,064	133,681	9.8	11.8	8.5	13.8	10.6	17.3	11.5
Computer and data processing services	15,334	33,493	1,212,526	47,980	32,179	14,052	163,865	233,464	6.2	6.1	6.2	11.6	7.8	11.2	8.7
Management and public relations	1,088	2,563	77,666	1,270	1,082	268	10,983	14,057	23.7	24.1	23.9	28.5	24.7	38.8	27.6
Other business services	1,229	2,542	39,810	1,051	1,007	1,784	11,999	11,999	22.8	22.8	25.3	26.1	35.1	38.2	26.1
Automobile repair and services	4,060	8,666	256,862	6,507	6,381	1,764	39,384	60,537	12.4	12.5	16.1	18.2	15.6	26.5	19.1
Automobile repair and services, except repair	733	2,542	321,870	14,426	5,890	4,177	52,299	52,299	24.6	18.8	6.7	15.3	11.1	17.0	8.8
Automobile repair and services, except repair	7,988	17,306	469,971	11,539	10,706	3,273	65,095	107,834	8.8	8.9	9.8	14.1	11.4	18.5	14.7
Radio and TV repair shops	1,621	3,535	92,533	2,811	2,550	940	11,753	21,242	19.6	19.7	20.4	37.1	25.1	37.2	41.6
Electrical repair shops, except radio and TV	1,088	2,563	77,666	1,270	1,082	268	10,983	14,057	23.7	24.1	23.9	28.5	24.7	38.8	27.6
Refrigeration and furniture repair	1,229	2,542	39,810	1,051	1,007	1,784	11,999	11,999	22.8	22.8	25.3	26.1	35.1	38.2	26.1
Other miscellaneous repair shops	4,060	8,666	256,862	6,507	6,381	1,764	39,384	60,537	12.4	12.5	16.1	18.2	15.6	26.5	19.1
Motion pictures	364	1,177	186,662	7,298	832	1,255	9,444	36,277	36.8	27.5	6.8	25.7	18.3	15.0	12.8
Motion picture production, distribution, and services	369	1,385	135,208	7,128	5,056	2,922	21,372	16,022	32.8	25.9	13.0	16.6	12.6	23.5	11.6
Amusement and recreation services	6,546	41,226	818,799	50,345	28,806	18,938	165,971	183,262	9.3	33.2	5.9	8.6	7.3	9.3	7.1
except motion pictures	1,768	23,105	146,438	4,354	3,062	1,580	23,773	36,748	18.9	17.6	17.6	35.7	23.0	46.6	19.8
Producers, orchestras, and entertainers	1,401	3,535	92,533	2,811	2,550	940	11,753	21,242	19.6	19.7	20.4	37.1	25.1	37.2	41.6
Billiard and pool establishments	4,019	15,949	559,429	38,102	20,644	15,696	116,202	129,985	12.0	14.2	23.3	28.8	20.2	29.2	22.0
Other amusement and recreation services	15,294	52,689	4,948,096	55,268	111,591	31,724	1,125,885	2,003,138	4.8	8.5	2.4	4.6	3.4	7.1	2.4
Medical and health services	8,906	35,383	3,253,730	22,134	55,206	7,593	637,566	1,563,897	5.9	12.2	3.0	6.1	5.0	14.8	2.8
Offices of physicians	1,013	4,381	375,776	1,933	1,270	1,645	66,719	143,832	15.1	15.1	14.2	14.5	12.2	14.8	11.5
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	1,350	3,121	217,278	3,170	3,132	643	28,188	74,072	19.3	19.2	16.4	25.5	21.7	32.8	17.9
Offices of optometrists	505	2,283	405,192	11,850	25,704	15,116	170,376	28,627	16.8	13.0	8.1	9.9	8.5	11.8	8.5
Registered and practical nurses	82	1,223	308,472	3,928	11,825	3,539	129,387	33,184	21.6	9.3	6.0	6.5	5.6	4.2	5.2
Hospitals	505	1,741	146,104	1,737	2,278	578	28,908	56,467	30.1	25.6	15.0	15.0	25.3	40.9	19.5
Medical laboratories	723	1,546	68,497	792	1,704	425	16,509	17,661	29.1	26.9	32.3	32.3	29.6	33.7	29.6
Other medical and health services	683	1,929	144,576	1,238	3,107	425	39,621	49,610	27.9	27.1	14.1	17.7	17.7	22.2	16.0
Legal services	23,835	89,379	7,921,953	97,433	172,372	23,454	1,771,827	3,982,282	4.2	3.7	2.1	3.1	2.2	7.8	2.0
Educational services	1,696	3,938	1,278,735	2,377	2,628	1,270	22,744	14,005	19.2	19.6	20.5	26.3	22.1	31.5	27.2
Engineering and architectural services	4,667	12,174	1,467,284	14,905	34,851	6,612	466,251	290,442	10.4	9.5	4.6	8.6	4.7	14.1	4.6
Accounting, auditing, and bookkeeping services	9,283	35,885	4,140,135	50,287	112,719	22,978	1,643,159	1,143,270	6.9	4.8	4.0	4.0	2.4	4.8	1.9
Certified public accountants	6,879	28,582	3,927,387	46,497	107,568	21,579	1,577,946	1,077,955	7.7	4.7	2.3	4.0	2.3	4.8	1.9
Other accounting, auditing, and bookkeeping services	2,404	6,293	212,748	3,790	5,151	1,399	65,213	65,213	15.5	16.8	14.6	21.5	17.5	28.1	18.0
Other services	10,610	38,247	784,433	12,738	15,431	12,309	126,175	197,907	7.4	21.1	7.1	14.1	9.4	12.9	9.6
Net of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
 * This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 8 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
 * Total receipts for industries in Finance, insurance, and real estate, and business receipts for all other industries.

PARTNERSHIPS

Table 2.2—Income Statement for Selected Industries

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All industries	Agriculture, forestry, and fishing							Mining		
		Total	Farms				Agricultural services forestry, and fishing	Total	Oil and gas extraction	Other mining	
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Partnerships With and Without Net Profit											
Number of partnerships	1,073,094	123,173	110,106	41,380	12,301	52,529	3,893	13,067	15,571	12,974	2,597
Total receipts	148,417,529	13,326,492	12,209,271	4,372,630	1,490,128	6,002,635	343,878	1,117,131	4,241,873	2,838,897	1,402,976
Business receipts	142,505,781	12,612,792	11,530,643	4,083,827	1,392,531	5,720,865	333,420	1,082,149	4,001,911	2,626,571	1,374,440
Income from other partnerships	391,887	12,970	12,397	6,786	3,762	1,849	(*)	(*)	59,580	59,580	—
Nonqualifying dividends	50,635	2,913	2,898	570	282	1,586	(*)	(*)	(*)	(*)	—
Interest received	2,477,173	68,467	65,697	23,213	11,522	30,141	821	2,770	31,309	27,296	4,013
Rents received	649,343	86,131	81,862	27,337	13,351	39,292	1,282	4,269	19,514	13,361	6,153
Royalties	279,433	18,884	16,806	3,344	272	11,339	(*)	(*)	75,208	71,084	4,124
Farm net profit	23,049	19,527	19,527	4,458	(*)	12,460	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	359,566	56,561	53,263	19,892	5,854	26,052	1,465	3,318	12,026	7,511	4,515
Other receipts	1,860,362	450,137	426,178	202,603	61,332	158,051	3,192	23,959	43,062	33,347	9,715
Total deductions	140,679,959	12,430,756	11,421,487	3,719,543	1,438,692	5,936,937	326,315	1,009,271	4,741,829	3,468,042	1,273,487
Cost of sales and operations, total	64,672,843	7,840,001	7,331,611	2,179,117	786,211	4,149,833	214,450	508,390	1,184,750	603,507	581,243
Inventory, beginning-of-year	7,667,685	443,067	412,883	97,042	11,063	298,465	6,313	30,184	31,831	17,326	14,505
Purchases	42,606,734	2,498,980	2,156,784	365,737	57,161	1,693,640	50,226	332,216	283,972	179,794	104,178
Cost of labor	4,568,628	827,800	776,076	284,979	242,411	211,961	36,725	51,724	141,625	40,065	101,560
Material and supplies	3,321,427	298,363	266,346	89,244	65,212	114,250	17,640	32,017	110,933	34,275	76,658
Other costs	14,641,288	4,210,187	4,112,011	1,462,100	422,594	2,117,489	109,828	98,176	666,663	354,457	312,206
Less inventory, end-of-year	8,152,127	438,396	402,489	99,985	10,230	285,972	6,282	50,274	50,274	22,410	27,864
Salaries and wages	12,489,039	206,943	193,935	32,057	24,393	37,354	10,131	103,008	141,382	66,391	74,991
Payments to partners	2,649,186	134,807	97,761	29,723	20,130	42,176	5,732	37,046	18,759	11,075	7,684
Rents paid	3,626,571	466,523	448,664	229,755	60,534	152,344	6,031	17,859	124,865	99,752	25,113
Interest paid	12,097,100	853,022	628,454	236,365	85,505	299,439	7,145	24,568	86,972	71,372	15,600
Taxes paid	5,770,918	289,052	266,605	95,290	57,928	104,486	8,901	22,447	144,044	94,353	49,691
Bad debts	255,093	4,890	4,356	660	1,089	2,204	(*)	532	2,997	627	2,370
Repairs	2,202,826	515,337	475,875	232,112	65,878	170,069	7,816	39,482	55,862	25,997	39,665
Depreciation	10,108,834	982,412	908,681	382,123	113,098	399,305	15,155	72,731	274,275	162,486	111,789
Amortization	185,755	5,413	5,277	(*)	(*)	4,687	(*)	(*)	1,641	(*)	870
Depletion	392,734	2,613	2,072	677	(*)	1,319	(*)	(*)	314,461	234,332	60,129
Pension, profit-sharing, annuity, bond purchase plans	190,127	2,192	1,735	803	484	383	(*)	457	3,393	1,361	2,032
Employee benefit programs	265,391	4,532	4,019	771	1,895	1,086	(*)	513	7,266	930	6,336
Farm net loss	6,816	5,509	5,360	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss from other partnerships	1,150,079	21,892	21,505	4,764	(*)	13,479	(*)	(*)	63,886	62,110	(*)
Net loss, noncapital assets	120,330	23,573	23,130	2,339	(*)	20,643	(*)	(*)	10,976	5,702	(*)
Other deductions	24,496,517	1,272,047	1,091,445	291,654	205,225	544,428	50,138	180,602	2,296,453	2,026,439	270,014
Net profit (less loss)	7,737,570	895,644	787,784	653,087	51,436	85,898	17,563	107,860	—499,556	—629,445	129,489
Net profit	22,431,931	1,953,836	1,789,882	905,983	241,275	594,432	48,192	163,954	1,289,923	1,027,238	262,684
Net loss	14,694,361	1,056,192	1,002,098	252,896	169,839	528,734	30,626	56,094	1,789,879	1,656,684	133,195
Partnerships with Net Profit											
Number of partnerships	661,134	74,143	66,119	29,211	5,412	2,9116	1,378	8,024	8,475	7,214	1,261
Total receipts	114,823,759	10,105,440	9,198,578	3,827,771	1,167,050	4,163,259	240,498	906,862	3,550,215	2,369,739	1,180,476
Business receipts	110,261,597	9,604,532	8,713,773	3,391,397	1,093,958	3,994,936	233,482	890,759	3,345,879	2,186,479	1,159,400
Income from other partnerships	370,174	11,789	11,216	8,540	(*)	8,540	(*)	(*)	54,646	54,646	—
Nonqualifying dividends	36,848	2,849	2,634	537	(*)	1,551	(*)	(*)	(*)	(*)	—
Interest received	2,045,913	49,491	47,063	20,362	8,899	17,207	795	2,428	28,048	24,882	3,196
Rents received	413,155	49,809	46,478	21,547	9,502	14,640	(*)	3,331	14,053	10,699	3,354
Royalties	244,977	8,562	8,506	957	(*)	5,481	(*)	(*)	64,156	60,078	4,078
Farm net profit	19,387	16,041	16,041	4,458	(*)	9,414	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	249,856	34,807	34,042	16,904	4,855	12,101	(*)	765	7,554	3,778	3,776
Other receipts	1,182,070	327,740	318,825	165,069	46,007	106,196	1,553	8,915	35,716	29,030	6,686
Total deductions	92,391,828	8,151,604	7,406,696	2,721,788	925,775	3,568,827	192,306	742,908	2,260,292	1,342,500	917,792
Cost of sales and operations, total	51,864,485	5,488,798	5,096,204	1,655,769	572,452	2,742,122	125,861	392,554	873,891	404,214	469,677
Inventory, beginning-of-year	5,221,361	286,873	264,617	72,951	4,868	182,281	4,517	22,256	18,113	11,794	6,319
Purchases	36,436,289	1,806,878	1,525,238	217,964	48,448	1,221,661	37,165	281,640	232,126	139,027	93,099
Cost of labor	3,414,104	550,956	519,299	216,404	171,060	107,673	24,182	31,657	112,906	35,583	77,323
Material and supplies	2,529,632	209,692	184,608	54,121	56,601	91,489	12,417	25,084	60,546	11,361	48,185
Other costs	9,789,484	2,923,902	2,866,287	1,161,648	294,803	1,357,946	57,815	477,478	222,408	255,070	113,119
Less inventory, end-of-year	5,506,365	288,540	263,845	67,319	3,356	188,908	4,260	25,598	27,278	15,959	11,319
Salaries and wages	10,136,622	141,433	56,651	19,614	14,767	13,829	8,441	84,782	93,537	43,599	49,938
Payments to partners	1,813,991	84,837	54,254	18,199	11,383	20,404	4,268	30,563	11,023	7,083	3,940
Rents paid	2,581,660	315,853	304,380	173,533	46,515	79,433	4,899	11,473	34,706	21,973	12,733
Interest paid	3,362,985	295,479	283,892	136,497	28,594	117,269	1,532	17,867	49,930	41,183	8,747
Taxes paid	3,157,021	194,257	178,703	77,334	35,876	60,135	5,358	15,554	91,811	59,121	32,890
Bad debts	133,165	2,220	1,888	424	(*)	1,210	(*)	332	943	495	446
Repairs	1,248,165	345,160	318,308	170,566	43,842	96,783	5,117	28,852	48,007	21,647	26,360
Depreciation	3,682,012	591,800	553,395	274,614	57,738	212,238	6,795	38,415	183,684	112,031	71,653
Amortization	56,505	558	435	(*)	(*)	(*)	(*)	(*)	483	343	(*)
Depletion	236,301	921	832	211	(*)	590	(*)	(*)	208,146	126,846	79,300
Pension, profit-sharing, annuity, bond purchase plans	170,436	1,773	1,388	683	453	200	(*)	385	3,011	1,292	1,719
Employee benefit programs	228,574	3,493	3,176	596	1,655	678	(*)	317	5,514	513	5,001
Net loss from other partnerships	66,415	15,243	14,873	(*)	(*)	(*)	(*)	(*)	4,527	4,230	(*)
Farm net loss	328	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	17,692	5,839	5,565	1,471	(*)	4,055	(*)	(*)	311	(*)	(*)
Other deductions	13,635,451	663,908	536,742	188,260	102,136	218,684	27,462	127,166	650,724	495,636	155,088
Net profit	22,431,931	1,953,836	1,789,882	905,983	241,275	594,432	48,192	163,954	1,289,923	1,027,238	262,684

Footnotes at end of table

PARTNERSHIPS

Table 2.2 — Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction						Manufacturing					
	Total	General contractors	Special trade contractors					Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery except electrical	Other manufacturing industries
			Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stone work, tile setting, and plastering	Contractors, not elsewhere classified					
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Partnerships With and Without Net Profit												
Number of partnerships	60,784	24,594	36,119	4,629	4,511	4,818	22,161	29,326	5,158	4,834	2,376	16,958
Total receipts	12,571,617	9,064,192	3,500,450	659,665	255,797	448,607	2,136,381	6,948,915	1,083,360	521,577	523,258	4,820,720
Business receipts	12,347,998	8,883,806	3,457,219	647,073	254,032	446,377	2,109,737	6,842,800	1,050,981	513,826	515,494	4,762,499
Income from other partnerships	3,087	2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	1,030	88	(*)	(*)	(*)	(*)	(*)	982	(*)	(*)	(*)	443
Interest received	32,680	28,501	4,179	743	138	425	22,873	19,792	5,740	1,490	2,608	9,954
Rents received	86,572	67,445	19,127	2,451	(*)	(*)	15,022	13,479	3,940	736	559	8,244
Royalties	2,209	405	(*)	(*)	(*)	(*)	(*)	5,768	(*)	(*)	(*)	2,422
Farm net profit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	15,671	12,493	3,178	913	(*)	(*)	2,164	4,333	1,352	109	1,139	1,733
Other receipts	82,269	68,943	13,324	8,341	81	1,420	3,482	60,945	18,897	5,389	1,339	35,320
Total deductions	11,777,220	8,812,361	2,957,593	588,005	192,832	364,595	1,812,161	6,607,888	1,069,374	454,108	456,224	4,628,182
Cost of sales and operations, total	9,071,670	7,195,303	1,870,212	416,483	105,814	210,991	1,136,924	4,517,126	684,566	205,726	307,996	3,318,838
Inventory, beginning-of-year	1,104,081	965,823	138,258	48,011	2,950	10,270	77,027	590,383	77,911	22,099	88,172	402,201
Purchases	1,453,945	733,614	720,331	203,167	34,236	48,181	434,747	2,728,527	325,387	97,111	185,958	2,120,071
Cost of labor	1,309,849	841,644	465,589	65,578	46,128	65,167	288,696	739,594	124,889	52,917	85,557	475,221
Material and supplies	1,677,467	1,289,681	388,732	71,370	17,712	56,765	242,885	965,851	93,330	20,682	13,985	237,854
Other costs	4,479,883	4,197,894	279,524	55,660	8,278	36,084	178,502	760,873	144,106	36,846	40,818	539,103
Less inventory, end-of-year	953,555	832,353	121,202	27,303	3,490	5,476	84,933	667,102	81,067	23,929	106,494	455,612
Salaries and wages	510,633	217,893	292,740	48,145	25,232	56,542	162,821	448,989	59,991	76,383	39,628	272,987
Payments to partners	239,291	106,386	130,905	22,597	12,179	12,498	63,631	122,316	25,545	16,379	14,048	86,344
Rents paid	60,995	29,446	31,549	4,156	1,944	2,256	23,193	103,065	15,649	11,311	13,736	62,369
Interest paid	309,798	279,776	30,009	3,613	1,274	2,437	22,685	77,939	22,267	4,162	6,549	42,961
Taxes paid	202,159	122,752	79,305	14,035	6,358	11,007	47,905	140,704	24,323	13,795	9,776	92,810
Bad debts	12,808	5,393	7,415	932	(*)	1,032	5,354	13,207	1,172	2,955	2,400	6,680
Repairs	89,768	50,596	36,806	2,775	1,982	3,210	30,839	69,499	18,909	3,467	6,014	41,109
Depreciation	273,559	179,431	94,128	9,890	4,526	10,070	69,642	246,837	61,139	12,428	10,579	162,691
Amortization	379	118	(*)	(*)	(*)	(*)	(*)	6,303	515	2,337	(*)	3,419
Depletion	1,074	821	(*)	(*)	(*)	(*)	(*)	47,389	46,285	(*)	(*)	1,081
Pension, profit-sharing, annuity, bond purchase plans	17,322	10,683	6,639	1,276	(*)	(*)	3,394	12,004	1,601	2,098	916	7,389
Employee benefit programs	38,878	15,647	23,231	3,108	1,764	3,080	15,279	35,897	3,008	3,140	3,160	26,589
Net loss from other partnerships	4,535	4,419	(*)	(*)	(*)	(*)	(*)	14,224	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	1,142	609	533	(*)	(*)	(*)	(*)	3,408	(*)	(*)	(*)	643
Other deductions	943,179	591,061	351,488	60,504	30,716	50,426	209,642	748,981	101,227	99,874	39,045	508,835
Net profit (less loss)	794,397	251,831	542,587	71,660	62,965	84,012	324,220	341,027	13,986	67,469	67,034	192,538
Net profit	1,245,240	662,080	583,101	79,980	63,396	89,437	350,288	799,954	73,175	81,753	84,726	560,300
Net loss	450,843	410,249	40,244	8,320	(*)	5,425	26,068	458,927	59,169	14,284	17,692	367,762
Partnerships with Net Profit												
Number of partnerships	45,076	15,578	29,431	3,962	3,960	4,027	17,482	20,479	3,653	3,429	1,746	11,651
Total receipts	9,520,806	6,459,144	3,060,204	557,398	243,364	401,391	1,858,051	5,514,363	585,776	449,253	373,214	4,106,120
Business receipts	9,394,089	6,365,843	3,026,989	552,734	241,602	399,244	1,833,409	5,443,038	574,830	442,200	367,375	4,058,633
Income from other partnerships	2,580	2,054	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	962	(*)	(*)	(*)	(*)	(*)	(*)	703	(*)	(*)	(*)	443
Interest received	22,473	18,377	4,096	692	138	425	2,841	11,356	1,939	1,468	2,057	5,893
Rents received	54,714	36,438	18,276	2,451	(*)	(*)	14,171	9,673	1,431	238	428	7,576
Royalties	2,199	(*)	(*)	(*)	(*)	(*)	(*)	4,111	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	13,266	10,543	2,723	913	(*)	(*)	1,709	3,069	853	75	656	1,485
Other receipts	30,242	25,459	4,782	488	78	1,358	2,879	41,684	6,276	5,248	595	29,565
Total deductions	8,275,366	5,797,064	2,477,103	477,418	178,968	311,954	1,507,763	4,714,409	512,601	367,500	288,488	3,545,820
Cost of sales and operations, total	6,560,069	4,960,741	1,599,240	345,682	101,219	178,577	973,762	3,393,124	314,412	165,998	192,653	2,720,061
Inventory, beginning-of-year	458,377	351,333	107,044	32,182	2,850	10,141	61,791	397,681	33,025	13,863	35,730	315,063
Purchases	1,167,681	549,968	617,712	166,416	33,079	42,885	73,332	2,191,968	185,010	76,584	98,417	1,831,877
Cost of labor	1,042,972	641,320	401,652	56,012	44,808	53,845	246,967	564,198	57,892	41,930	55,093	409,283
Material and supplies	1,332,419	984,265	348,100	69,539	16,864	47,115	214,582	253,843	16,941	17,564	11,486	207,852
Other costs	2,940,576	2,712,448	228,094	44,995	7,008	30,067	146,024	54,984	31,296	32,230	30,636	308,636
Less inventory, end-of-year	381,956	278,594	103,362	23,442	3,490	5,476	70,954	441,612	33,440	15,219	40,303	352,650
Salaries and wages	373,978	124,919	249,059	37,285	23,808	51,831	136,035	325,663	42,889	64,984	25,937	191,853
Payments to partners	128,935	50,716	78,219	14,334	6,894	(*)	50,142	88,908	13,580	12,101	9,656	53,571
Rent paid	43,083	18,582	24,501	3,539	1,820	2,018	17,124	69,330	8,110	8,526	6,227	46,467
Interest paid	100,917	79,129	21,775	2,763	1,252	2,168	15,592	42,212	6,944	2,889	2,134	30,245
Taxes paid	139,965	71,821	68,042	12,361	6,112	9,510	40,059	108,916	14,163	12,107	7,586	75,060
Bad debts	6,938	2,281	4,657	819	(*)	685	3,056	9,249	861	2,350	523	5,515
Repairs	68,695	38,039	30,290	2,680	1,826	2,854	22,930	47,971	13,582	3,146	2,971	28,272
Depreciation	165,479	88,346	77,133	8,768	4,297	9,046	55,022	143,492	26,920	10,102	8,312	98,158
Amortization	293	(*)	(*)	(*)	(*)	(*)	(*)	1,248	(*)	546	(*)	628
Depletion	1,052	821	(*)	(*)	(*)	(*)	(*)	2,825	(*)	(*)	(*)	1,081
Pension, profit-sharing, annuity, bond purchase plans	14,204	8,059	6,145	1,141	(*)	(*)	3,035	9,430	(*)	1,946	904	6,387
Employee benefit programs	33,590	12,849	20,741	2,623	1,764	2,701	13,653	19,422	1,393	2,418	3,003	12,608
Net loss from other partnerships	2,722	2,613	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	52	43	(*)	(*)	(*)	(*)	(*)	619	(*)	(*)	(*)	306
Other deductions	635,364	338,023	296,711	45,318	29,933	44,578	176,882	451,488	67,778	80,334	28,211	275,165
Net profit	1,245,240	662,080	583,101	79,980	63,396	89,437	350,288	799,954	73,175	81,753	84,726	560,300

Footnotes at end of table

PARTNERSHIPS

Table 2.2 —Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Partnerships With and Without Net Profit										
Number of partnerships	17,157	14,512	9,789	4,723	2,845	193,466	31,003	162,289	9,110	3,601
Total receipts	2,502,818	1,990,036	1,169,411	820,625	512,782	45,640,677	16,194,824	29,419,707	2,095,216	1,020,417
Business receipts	2,450,574	1,963,183	1,154,935	808,248	487,391	45,168,485	16,009,402	29,133,499	2,060,527	1,009,328
Income from other partnerships	(*)	(*)	(*)	(*)	(*)	4,430	1,949	2,481	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	3,029	1,470	1,559	304	(*)
Interest received	6,647	4,223	2,737	1,486	(*)	63,842	27,410	36,306	5,462	1,462
Rents received	8,351	6,762	1,495	5,267	1,589	122,034	31,419	90,555	12,871	3,224
Royalties	(*)	(*)	(*)	(*)	(*)	7,522	3,476	4,046	(*)	(*)
Farm net profit	—	—	—	—	—	2,238	(*)	(*)	(*)	(*)
Net gain, noncapital assets	7,000	6,373	5,028	1,345	627	21,622	6,280	13,341	1,149	(*)
Other receipts	30,184	9,441	5,198	4,243	20,743	247,475	109,614	137,486	14,647	5,024
Total deductions	2,527,979	1,911,273	1,098,747	812,526	616,708	42,982,103	15,375,269	27,583,437	1,926,015	935,720
Cost of sales and operations, total	888,832	822,634	401,146	421,488	66,198	34,420,994	13,320,263	21,084,007	1,475,367	733,561
Inventory, beginning-of-year	12,343	10,919	3,831	7,088	1,424	4,094,735	1,228,627	2,863,898	377,476	115,796
Purchases	351,700	327,170	157,654	169,516	24,530	32,765,849	12,671,871	20,078,129	1,415,059	726,286
Cost of labor	55,006	44,189	31,951	12,238	10,817	609,595	159,720	449,487	31,732	5,192
Material and supplies	39,118	30,482	18,810	11,672	7,636	361,865	116,017	245,702	22,261	1,378
Other costs	442,763	419,603	192,026	227,577	23,160	1,157,362	559,503	597,815	30,973	12,634
Less inventory, end-of-year	11,098	9,729	3,126	6,603	1,369	4,568,412	1,415,475	3,151,024	402,134	127,725
Salaries and wages	249,915	199,724	144,902	54,822	50,191	2,707,965	583,275	2,122,773	146,718	83,525
Payments to partners	30,285	26,668	21,662	5,006	3,597	577,031	132,007	444,439	44,100	9,571
Rent paid	59,799	51,533	37,449	14,084	8,266	713,240	97,035	615,389	20,762	10,595
Interest paid	155,862	127,420	60,162	67,258	28,442	274,372	75,255	199,554	19,952	5,573
Taxes paid	72,278	52,739	44,807	7,932	19,539	716,513	164,546	551,540	43,131	15,245
Bad debts	3,045	1,127	592	535	1,918	74,661	28,672	45,851	6,506	1,338
Repairs	73,499	67,165	52,877	14,288	6,334	208,505	56,873	151,804	12,874	3,526
Depreciation	349,498	233,460	93,911	139,549	116,038	463,422	121,848	341,367	26,685	11,006
Amortization	4,955	394	(*)	(*)	4,561	6,985	1,158	5,827	(*)	(*)
Depletion	535	(*)	(*)	(*)	(*)	2,512	1,777	735	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	3,424	2,351	1,425	926	1,073	21,902	11,226	10,671	1,331	246
Employee benefit programs	6,568	5,001	3,530	1,471	1,667	41,021	14,446	26,563	2,180	591
Net loss from other partnerships	746	(*)	(*)	(*)	(*)	16,271	13,825	2,446	(*)	(*)
Farm net loss	—	—	—	—	—	(*)	—	(*)	(*)	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	8,041	1,520	6,521	(*)	(*)
Other deductions	628,400	319,658	235,184	84,474	308,742	2,728,067	751,743	1,973,949	125,888	60,648
Net profit (less loss)	-25,161	78,763	70,664	8,099	-103,924	2,658,574	819,555	1,836,270	169,201	84,697
Net profit	299,295	225,921	109,125	116,796	73,374	3,022,727	904,178	2,115,666	184,391	90,075
Net loss	324,456	147,158	38,461	108,697	177,298	364,153	84,623	279,395	15,190	5,378
Partnerships with Net Profit										
Number of partnerships	11,053	9,258	6,237	3,021	1,795	137,175	22,459	114,609	7,083	2,490
Total receipts	1,942,497	1,498,051	899,557	598,494	444,446	40,513,115	14,863,314	25,624,105	1,884,145	938,717
Business receipts	1,896,448	1,476,773	888,450	588,323	419,675	40,102,618	14,698,557	25,378,927	1,856,524	928,522
Income from other partnerships	(*)	(*)	(*)	(*)	(*)	4,366	1,910	2,456	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	2,921	1,457	1,464	304	(*)
Interest received	5,668	3,451	2,404	1,047	2,217	57,917	24,649	33,142	5,041	1,447
Rents received	6,650	5,065	1,252	(*)	1,585	100,950	25,837	75,053	8,738	2,659
Royalties	(*)	(*)	(*)	(*)	(*)	6,773	2,829	3,944	(*)	(*)
Farm net profit	—	—	—	—	—	2,227	(*)	(*)	(*)	(*)
Net gain, noncapital assets	5,880	5,549	4,286	(*)	(*)	15,887	5,630	10,256	735	(*)
Other receipts	27,825	7,195	3,147	4,048	20,630	219,456	100,641	118,440	12,555	4,735
Total deductions	1,643,202	1,272,130	790,432	481,698	371,072	37,490,388	13,959,136	23,508,439	1,699,754	848,642
Cost of sales and operations, total	679,030	623,668	301,700	321,968	55,362	30,496,516	12,203,630	18,276,276	1,316,379	672,570
Inventory, beginning-of-year	9,151	7,727	1,950	5,777	1,424	3,457,034	1,093,300	2,361,588	329,013	99,218
Purchases	227,732	206,793	99,411	107,382	20,939	29,084,522	11,628,039	17,440,684	1,265,913	669,397
Cost of labor	47,464	37,931	27,492	10,439	(*)	514,693	145,592	370,713	25,196	4,823
Material and supplies	27,256	19,697	10,175	9,522	7,561	314,294	109,295	204,853	18,585	1,041
Other costs	376,344	359,070	164,532	194,538	17,274	981,292	469,004	512,244	26,692	4,831
Less inventory, end-of-year	8,919	7,590	1,860	5,690	1,369	3,855,319	1,239,600	2,613,806	349,019	106,740
Salaries and wages	200,233	158,255	111,385	46,870	41,878	2,313,744	521,958	1,789,869	128,083	74,894
Payments to partners	16,597	13,792	10,009	3,783	2,805	417,035	106,120	310,330	34,329	7,398
Rent paid	40,141	34,954	26,132	8,822	5,187	567,569	81,675	485,319	17,736	8,500
Interest paid	41,133	31,834	25,714	6,120	9,299	192,362	56,595	135,644	13,920	3,430
Taxes paid	45,694	38,129	32,246	5,883	7,565	606,764	146,616	459,746	38,594	13,278
Bad debts	2,571	944	484	460	1,627	62,473	22,246	40,089	6,075	1,260
Repairs	52,736	48,012	39,818	8,194	4,724	171,126	49,671	121,432	11,202	3,064
Depreciation	108,702	76,629	61,839	14,790	32,073	361,858	102,414	259,291	21,712	8,839
Amortization	4,521	(*)	(*)	(*)	(*)	4,720	481	4,239	(*)	(*)
Depletion	532	(*)	(*)	(*)	(*)	2,458	1,766	692	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	2,608	1,936	1,106	830	673	21,061	10,744	10,312	1,243	246
Employee benefit programs	5,680	4,212	2,950	1,262	1,468	36,571	13,324	23,235	1,891	580
Net loss from other partnerships	(*)	(*)	(*)	(*)	(*)	4,917	3,758	1,159	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	982	445	(*)	(*)	(*)
Other deductions	442,565	238,743	176,191	62,552	203,822	2,229,231	637,693	1,589,266	108,069	54,294
Net profit	299,295	225,921	109,125	116,796	73,374	3,022,727	904,178	2,115,666	184,391	90,075

Footnotes at end of table

PARTNERSHIPS

Table 2.2 — Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued								Furniture and home furnishings stores	
	Food stores			Automotive dealers and service stations				Apparel and accessory stores		
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(34)	(35)	(38)	(37)	(38)	(39)	(40)	(41)	(42)	
Partnerships With and Without Net Profit										
Number of partnerships	22,070	14,991	7,079	27,629	5,653	16,100	5,876	13,034	11,049	
Total receipts	6,340,228	5,213,722	1,126,506	7,646,572	3,049,520	3,639,026	958,026	1,362,416	1,747,826	
Business receipts	6,296,968	5,179,301	1,119,667	7,582,168	3,014,909	3,615,399	951,860	1,346,581	1,720,168	
Income from other partnerships	372	201	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Nonqualifying dividends	1,015	977	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Interest received	4,286	3,701	585	8,846	5,166	2,538	1,122	2,799	4,248	
Rents received	15,203	12,236	2,967	19,564	9,415	8,875	1,174	4,190	2,638	
Royalties	94	(*)	(*)	399	(*)	(*)	(*)	(*)	(*)	
Farm net profit	1,724	794	830	3,537	1,002	2,279	256	(*)	191	
Net gain, noncapital assets	18,566	16,449	2,117	31,863	18,709	9,740	3,414	6,114	19,821	
Other receipts										
Total deductions	6,076,315	5,008,181	1,068,134	7,283,476	2,955,834	3,434,562	693,080	1,230,105	1,611,444	
Cost of sales and operations, total	5,086,105	4,272,699	613,406	6,177,430	2,567,648	2,916,893	692,889	846,142	1,185,324	
Inventory, beginning-of-year	308,631	274,419	34,212	652,423	365,388	118,091	168,944	306,071	295,159	
Purchases	4,963,537	4,212,716	750,821	5,819,053	2,286,366	2,840,833	689,854	851,797	1,122,664	
Cost of labor	39,417	19,266	20,151	92,668	56,590	23,884	12,194	10,517	18,225	
Material and supplies	36,630	19,955	16,675	70,133	31,227	23,056	9,850	4,781	20,680	
Other costs	74,345	48,704	25,541	275,373	222,402	35,804	17,167	12,412	33,395	
Less inventory, end-of-year	336,455	302,361	34,094	732,220	396,325	130,775	205,120	337,436	304,799	
Salaries and wages	364,996	275,515	89,481	341,087	110,814	163,973	66,300	120,573	117,165	
Payments to partners	57,538	38,189	19,349	84,458	28,690	41,598	14,060	30,863	33,990	
Rent paid	78,135	54,927	23,208	92,563	20,077	57,159	15,327	49,763	38,833	
Interest paid	22,281	17,672	4,609	50,888	29,494	12,091	3,303	9,109	12,136	
Taxes paid	80,031	60,980	19,051	102,368	24,526	63,232	14,610	26,849	29,655	
Bad debts	3,079	2,443	636	15,558	8,401	3,939	3,218	3,030	6,437	
Repairs	27,571	20,891	6,680	24,022	10,597	10,191	1,234	4,890	6,337	
Depreciation	53,661	38,982	14,679	53,971	14,671	29,290	10,010	13,441	17,234	
Amortization	375	305	(*)	271	(*)	(*)	(*)	393	(*)	
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Pension, profit-sharing, annuity, bond purchase plans	2,470	1,785	685	1,277	507	577	193	232	1,173	
Employee benefit programs	5,559	4,069	1,490	6,156	4,604	836	716	992	1,023	
Net loss from other partnerships	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other deductions	293,818	219,263	74,555	330,357	135,328	134,362	60,667	121,717	161,777	
Net profit (less loss)	263,913	205,541	58,372	363,096	93,686	204,464	64,946	132,311	136,362	
Net profit	301,117	225,628	75,489	404,026	103,329	219,567	61,130	150,315	153,318	
Net loss	37,204	20,087	17,117	40,330	9,643	15,103	16,184	18,004	16,936	
Partnerships with Net Profit										
Number of partnerships	16,806	12,075	4,731	22,038	4,628	13,425	3,985	8,337	7,702	
Total receipts	5,578,703	4,635,722	942,981	6,669,485	2,685,035	3,189,755	794,695	1,222,155	1,550,062	
Business receipts	5,541,397	4,604,890	936,507	6,616,517	2,653,797	3,173,333	789,387	1,207,135	1,524,592	
Income from other partnerships	372	201	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Nonqualifying dividends	923	885	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Interest received	4,127	3,568	559	7,149	4,370	1,793	986	2,758	4,124	
Rents received	13,850	10,875	2,775	16,816	8,717	7,271	830	3,797	2,637	
Royalties	(*)	(*)	(*)	300	(*)	(*)	(*)	(*)	(*)	
Farm net profit	—	—	—	—	—	—	—	—	—	
Net gain, noncapital assets	1,483	634	849	2,696	896	1,597	203	(*)	209	
Other receipts	16,658	14,607	2,051	25,840	17,055	5,683	3,102	7,735	17,665	
Total deductions	5,277,586	4,410,094	667,492	6,265,459	2,581,706	2,970,188	713,565	1,071,840	1,396,764	
Cost of sales and operations, total	4,450,912	3,780,357	670,555	5,364,371	2,254,073	2,553,518	556,780	751,190	1,045,413	
Inventory, beginning-of-year	263,481	237,671	25,810	550,364	306,211	103,426	140,727	252,893	247,288	
Purchases	4,337,785	3,714,615	623,170	5,047,243	2,019,371	2,483,410	544,462	756,801	997,529	
Cost of labor	26,302	16,622	11,660	77,974	50,217	19,440	8,717	9,368	16,786	
Material and supplies	32,679	16,798	13,881	59,219	23,622	27,408	8,189	3,935	18,171	
Other costs	68,198	45,866	22,332	242,429	194,582	33,660	14,187	11,350	26,596	
Less inventory, end-of-year	279,533	253,215	26,318	612,858	339,930	113,626	159,102	281,217	260,957	
Salaries and wages	316,496	239,576	76,920	293,223	97,363	138,211	57,649	107,549	104,107	
Payments to partners	40,253	29,827	10,426	54,113	22,915	22,508	6,696	23,258	23,242	
Rent paid	62,141	45,595	16,546	76,300	16,159	49,102	11,039	40,061	31,740	
Interest paid	16,285	13,523	2,762	36,499	23,686	6,352	5,861	6,404	9,555	
Taxes paid	69,627	54,127	15,500	84,664	19,897	52,494	12,273	23,530	25,515	
Bad debts	2,398	2,154	244	13,776	7,660	3,454	2,662	2,388	5,677	
Repairs	23,129	17,906	5,223	19,670	8,743	8,380	2,547	3,933	5,214	
Depreciation	42,878	32,367	10,511	42,240	12,103	22,927	7,210	11,070	13,737	
Amortization	246	221	(*)	141	(*)	(*)	(*)	(*)	(*)	
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Pension, profit-sharing, annuity, bond purchase plans	2,319	1,672	647	1,215	460	570	165	232	1,173	
Employee benefit programs	4,574	3,232	1,342	5,278	3,940	767	531	954	865	
Net loss from other partnerships	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other deductions	245,935	189,316	56,619	273,304	114,300	110,972	48,032	170,979	130,205	
Net profit	301,117	225,628	75,489	404,026	103,329	219,567	61,130	150,315	153,318	

Footnotes at end of table

PARTNERSHIPS

Table 2.2 — Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued				Total	Finance, insurance, and real estate					
	Retail trade—Continued					Finance				Insurance agents, brokers, and service	
	Eating places	Drinking places	Liquor stores	Other retail trade		Total	Banking and credit agencies other than banks	Security commodity brokers and services	Holding and investment companies		
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
Partnerships With and Without Net Profit											
Number of partnerships	23,018	9,388	4,198	39,192	434,357	106,595	1,926	2,249	102,418	6,884	
Total receipts	3,289,811	632,486	1,013,750	4,270,985	32,405,970	6,002,111	175,229	3,442,768	2,384,114	1,671,594	
Business receipts	3,254,804	623,152	1,006,656	4,231,147	28,900,782	3,521,385	102,982	3,022,184	396,219	1,625,975	
Income from other partnerships	(*)	(*)	(*)	(*)	284,517	(*)	(*)	18,657	231,973	(*)	
Nonqualifying dividends	(*)	(*)	(*)	(*)	39,188	36,766	(*)	2,084	34,402	(*)	
Interest received	2,258	263	296	6,386	2,179,657	1,777,840	54,835	275,584	1,447,421	33,527	
Rents received	18,840	3,356	1,726	8,683	160,788	62,585	4,261	8,228	50,096	1,285	
Royalties	(*)	(*)	(*)	(*)	153,120	132,893	—	14,706	118,187	—	
Farm net profit	(*)	(*)	(*)	(*)	1,365	—	—	—	—	—	
Net gain, noncapital assets	2,599	(*)	2,244	1,324	186,400	58,763	(*)	1,559	56,368	450	
Other receipts	11,036	5,217	2,732	20,466	500,133	160,899	11,685	99,766	49,448	9,324	
Total deductions	3,065,722	581,577	955,136	3,917,927	36,057,772	5,859,083	144,111	3,209,040	2,505,932	1,467,908	
Cost of sales and operations, total	1,662,543	311,799	795,449	2,808,287	2,593,563	158,411	(*)	(*)	129,985	230,483	
Inventory, beginning-of-year	51,013	20,161	94,553	642,615	1,122,787	39,111	(*)	(*)	36,485	—	
Purchases	1,406,035	285,608	785,627	2,702,463	609,836	42,281	(*)	(*)	37,299	48,802	
Cost of labor	197,489	7,062	9,972	37,213	90,564	12,427	(*)	—	12,383	(*)	
Material and supplies	38,145	5,609	559	45,256	156,253	7,142	—	(*)	7,127	(*)	
Other costs	31,190	13,003	7,859	106,831	1,769,078	96,173	(*)	(*)	52,031	174,562	
Less inventory end-of-year	61,329	19,644	103,121	726,161	1,154,955	28,723	(*)	(*)	25,340	—	
Salaries and wages	501,425	73,508	44,858	328,918	1,677,348	490,811	29,574	429,380	31,857	153,293	
Payments to partners	55,086	18,076	16,936	93,821	462,998	205,354	5,229	130,685	69,440	51,152	
Rents paid	168,281	22,684	17,670	116,063	705,868	97,197	4,705	59,447	33,045	25,908	
Interest paid	25,091	8,636	5,904	29,984	9,512,919	822,316	31,677	257,307	533,332	6,845	
Taxes paid	120,715	29,562	20,616	83,368	3,318,595	157,504	5,440	55,536	96,528	19,785	
Bad debts	748	760	890	7,405	98,485	35,947	7,428	2,887	25,622	6,856	
Repairs	37,101	10,233	3,881	21,269	915,780	13,048	589	3,062	9,397	2,181	
Depreciation	76,489	19,507	8,796	60,577	5,570,594	114,014	6,254	10,219	87,541	5,753	
Amortization	2,068	(*)	258	1,949	26,780	3,266	(*)	908	2,260	1,384	
Depletion	(*)	(*)	—	(*)	20,906	16,710	—	—	14,527	—	
Pension, profit-sharing, annuity, bond purchase plans	1,254	—	(*)	2,639	27,101	15,343	(*)	13,984	193	3,990	
Employee benefit programs	5,615	569	216	3,661	27,643	7,180	1,111	5,341	728	5,293	
Net loss from other partnerships	(*)	—	(*)	(*)	951,585	811,896	(*)	12,311	787,617	(*)	
Farm net loss	—	(*)	—	—	(*)	(*)	—	—	(*)	—	
Net loss, noncapital assets	(*)	(*)	(*)	845	61,462	31,251	—	(*)	31,219	(*)	
Other deductions	396,065	85,593	39,331	358,755	10,084,913	2,878,783	(*)	2,217,078	632,589	950,400	
Net profit (less loss)	224,089	50,909	58,614	353,058	—3,651,802	143,028	31,118	233,726	—121,818	203,686	
Net profit	285,596	65,622	63,656	417,550	4,719,186	1,936,254	44,050	286,568	1,605,636	267,767	
Net loss	61,507	14,713	5,042	64,492	8,370,988	1,793,226	12,932	52,840	1,727,454	64,081	
Partnerships with Net Profit											
Number of partnerships	16,164	6,266	3,215	24,506	225,986	58,266	1,506	1,506	55,254	5,792	
Total receipts	2,734,511	493,111	901,501	3,645,695	17,143,732	4,822,825	164,751	2,588,660	2,069,414	1,199,812	
Business receipts	2,707,140	491,660	894,932	3,610,608	14,382,188	2,609,256	98,945	2,206,660	303,653	1,174,143	
Income from other partnerships	(*)	(*)	(*)	(*)	271,999	242,238	(*)	17,984	223,904	(*)	
Nonqualifying dividends	(*)	(*)	(*)	(*)	28,781	26,828	(*)	1,206	25,439	(*)	
Interest received	2,048	(*)	265	5,920	1,811,581	1,590,460	48,617	259,935	1,281,908	15,648	
Rents received	15,068	2,729	1,588	7,169	65,590	43,358	4,163	2,921	36,274	957	
Royalties	(*)	(*)	(*)	(*)	141,736	124,321	—	11,194	113,127	—	
Farm net profit	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	
Net gain, noncapital assets	1,741	(*)	2,091	801	121,824	46,165	(*)	(*)	44,308	309	
Other receipts	8,242	3,962	2,629	18,219	299,110	140,197	11,663	87,733	40,601	7,954	
Total deductions	2,448,915	433,489	837,845	3,226,145	12,424,546	2,886,571	120,701	2,302,092	463,778	932,045	
Cost of sales and operations, total	1,365,909	244,169	703,453	2,361,910	1,347,049	123,436	(*)	(*)	98,140	168,171	
Inventory, beginning-of-year	41,467	15,356	82,211	480,297	422,585	8,775	(*)	(*)	(*)	—	
Purchases	1,149,006	227,870	698,147	2,290,993	284,291	39,297	(*)	(*)	34,315	48,802	
Cost of labor	168,543	4,542	3,862	31,318	42,028	11,724	(*)	—	11,680	(*)	
Material and supplies	33,390	4,290	521	32,962	83,310	3,669	—	—	3,669	(*)	
Other costs	22,310	7,441	7,850	94,547	824,621	67,016	(*)	(*)	45,989	112,308	
Less inventory end-of-year	48,807	15,330	89,138	568,207	309,786	7,045	(*)	(*)	(*)	—	
Salaries and wages	395,187	54,610	39,134	276,586	907,903	400,535	29,036	358,979	12,520	111,157	
Payments to partners	40,719	12,516	11,997	62,505	227,582	123,545	4,804	103,819	14,922	38,765	
Rents paid	134,100	15,073	14,997	84,671	305,129	65,987	4,633	49,860	11,494	16,504	
Interest paid	19,781	5,071	4,789	18,910	2,337,860	402,301	23,227	234,270	144,804	4,773	
Taxes paid	95,711	21,847	18,185	68,935	1,298,439	77,746	5,339	43,550	26,857	12,874	
Bad debts	527	539	317	6,332	22,158	8,652	4,510	2,351	1,791	6,759	
Repairs	27,544	6,630	3,365	17,676	346,801	9,235	588	2,776	5,871	1,339	
Depreciation	52,857	12,133	7,213	46,612	1,438,161	32,831	2,431	8,666	21,734	7,272	
Amortization	1,215	(*)	258	1,620	8,870	1,540	(*)	616	626	1,142	
Depletion	(*)	(*)	(*)	(*)	17,965	14,825	—	(*)	12,809	—	
Pension, profit-sharing, annuity, bond purchase plans	1,250	—	(*)	2,585	19,757	14,653	(*)	13,340	(*)	1,098	
Employee benefit programs	5,134	521	196	3,240	14,985	6,032	1,082	4,596	354	2,532	
Net loss from other partnerships	(*)	—	(*)	(*)	24,060	15,494	(*)	9,852	4,821	(*)	
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—	
Net loss, noncapital assets	(*)	(*)	(*)	845	1,926	1,385	(*)	(*)	(*)	(*)	
Other deductions	308,737	59,433	33,108	275,204	4,107,701	1,588,334	24,915	1,459,956	103,463	559,075	
Net profit	285,596	65,622	63,656	417,550	4,719,186	1,936,254	44,050	286,568	1,605,636	267,767	

Footnotes at end of table

PARTNERSHIPS

Table 2.2 —Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Finance, insurance, real estate—Continued					Services			
	Real estate					Hotels and other lodging places			
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	Total	Hotels	Motels, motor hotels, and tourist courts	Other lodging places
	(53)	(54)	(65)	(56)	(57)	(58)	(59)	(60)	(61)
Partnerships With and Without Net Profit									
Number of partnerships	320,878	260,635	32,349	15,901	11,983	198,956	14,434	7,003	7,431
Total receipts	24,732,265	20,857,543	527,156	1,103,310	2,244,256	30,785,135	2,969,868	1,592,176	1,377,692
Business receipts	23,753,422	20,227,736	473,895	998,999	2,052,792	30,167,326	2,841,136	1,533,327	1,307,809
Income from other partnerships	33,379	19,380	(*)	2,820	4,865	26,486	2,646	(*)	(*)
Nonqualifying dividends	1,547	856	207	(*)	(*)	3,329	(*)	(*)	(*)
Interest received	388,290	249,362	14,149	23,965	80,814	74,778	11,077	3,257	7,820
Rents received	96,818	25,375	4,845	36,400	30,298	152,471	70,657	34,487	36,170
Royalties	20,227	4,481	14,281	742	713	18,720	(*)	—	(*)
Farm net profit	1,365	(*)	(*)	—	(*)	(*)	6,481	4,233	2,248
Net gain, noncapital assets	127,207	105,092	3,060	4,940	14,115	55,913	37,604	16,695	20,909
Other receipts	329,910	224,457	9,581	35,641	60,231	266,050	—	—	—
Total deductions	28,730,781	24,477,893	494,179	1,175,538	2,583,171	23,541,245	3,181,275	1,698,817	1,482,458
Cost of sales and operations, total	2,204,669	235,818	46,711	458,554	1,463,586	4,145,791	629,714	310,708	31,9006
Inventory, beginning-of-year	1,063,676	64,476	3,586	197,367	796,228	264,716	30,773	11,958	18,915
Purchases	516,753	87,115	6,747	15,682	267,208	1,908,582	335,898	184,683	151,215
Cost of labor	73,045	10,360	10,710	4,892	47,083	812,337	147,765	68,073	79,692
Material and supplies	147,084	20,149	1,641	35,442	68,852	311,502	46,145	17,613	28,532
Other costs	1,508,343	139,153	30,478	264,316	1,074,356	1,154,389	111,630	50,124	61,506
Less: inventory, end-of-year	1,126,232	105,434	(*)	202,185	812,982	306,735	42,497	21,643	20,854
Salaries and wages	1,033,244	885,081	7,445	76,527	64,191	6,545,441	516,154	280,301	235,853
Payments to partners	206,492	137,486	5,223	32,718	31,065	1,063,630	29,426	17,321	12,105
Rents paid	582,762	521,184	16,725	17,284	27,559	1,392,108	124,673	71,253	53,420
Interest paid	8,683,758	7,903,839	159,764	202,682	417,453	1,025,490	440,935	229,407	211,529
Taxes paid	3,141,306	2,965,782	64,825	39,186	71,513	887,323	202,439	101,860	100,579
Bad debts	55,682	41,902	(*)	3,832	9,659	44,966	10,125	6,140	3,985
Repairs	901,551	689,565	12,615	10,281	9,090	263,321	88,694	47,009	40,885
Depreciation	5,448,827	5,308,332	59,480	47,828	31,387	1,847,835	360,819	195,078	165,741
Amortization	22,130	20,526	546	276	782	113,299	2,496	1,670	826
Depletion	4,156	1,004	2,517	(*)	(*)	3,244	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	7,768	6,526	(*)	(*)	(*)	102,789	1,630	284	1,346
Employee benefit programs	15,170	12,713	(*)	1,460	901	123,462	11,037	4,400	6,637
Net loss from other partnerships	19,112	97,644	7,173	20,112	14,183	76,940	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	30,204	28,918	631	529	11,490	955	(*)	(*)	(*)
Other deductions	6,255,730	5,441,433	110,552	263,004	440,741	5,793,119	759,273	430,201	329,072
Net profit (less loss)	-3,988,516	-3,620,350	32,977	-72,228	-338,915	7,223,890	-211,407	-106,641	-104,766
Net profit	2,515,165	1,909,337	222,207	172,353	211,268	9,100,813	227,597	104,727	122,870
Net loss	6,513,681	5,529,687	189,230	244,561	550,183	1,876,923	439,004	211,368	227,636
Partnerships with Net Profit									
Number of partnerships	161,928	130,461	19,507	6,634	5,326	136,510	6,894	3,027	3,867
Total receipts	11,121,095	8,802,445	431,675	773,832	1,113,143	26,522,079	1,405,717	707,633	698,084
Business receipts	10,598,787	8,489,948	367,595	703,835	1,017,409	26,081,204	1,345,560	682,243	663,337
Income from other partnerships	29,603	16,324	(*)	4,411	24,100	2,552	(*)	(*)	(*)
Nonqualifying dividends	1,310	720	207	(*)	(*)	668	(*)	(*)	(*)
Interest received	205,473	137,484	11,304	17,334	39,351	59,378	5,665	2,204	3,661
Rents received	41,275	7,039	4,339	21,709	8,188	91,713	28,985	14,202	14,783
Royalties	17,415	2,666	13,405	(*)	(*)	17,418	(*)	—	(*)
Farm net profit	(*)	(*)	(*)	—	(*)	(*)	—	—	—
Net gain, noncapital assets	75,350	61,100	1,546	3,882	8,822	47,371	5,190	3,701	1,489
Other receipts	150,959	66,612	6,489	23,661	33,897	200,190	17,301	5,137	12,164
Total deductions	8,605,930	6,893,108	209,468	601,479	901,875	17,421,266	1,178,120	602,906	575,214
Cost of sales and operations, total	1,055,442	114,166	33,815	263,938	643,523	3,018,342	275,087	112,964	162,123
Inventory, beginning-of-year	413,810	17,306	(*)	92,858	302,248	170,215	14,317	4,778	9,539
Purchases	196,192	39,515	(*)	60,971	73,094	1,434,848	154,944	75,720	79,224
Cost of labor	25,212	3,820	8,376	(*)	10,277	538,421	62,540	18,819	45,721
Material and supplies	77,672	13,884	1,265	15,602	46,921	247,195	27,336	5,462	21,874
Other costs	645,297	59,313	20,720	141,491	423,773	818,015	31,983	14,943	17,040
Less: inventory, end-of-year	302,741	19,872	(*)	89,723	212,790	190,352	16,033	4,758	11,275
Salaries and wages	396,241	310,063	5,168	57,195	23,815	5,778,678	205,243	109,133	96,110
Payments to partners	65,272	34,160	2,010	19,451	9,651	639,005	16,831	9,908	6,323
Rents paid	222,638	198,519	9,885	12,080	2,154	1,205,761	55,630	30,149	25,481
Interest paid	1,830,788	1,787,782	29,580	34,488	68,936	302,966	97,649	56,047	41,602
Taxes paid	1,207,819	1,142,490	33,589	13,485	18,255	670,925	60,890	38,247	42,643
Bad debts	6,747	4,519	(*)	586	1,636	26,579	2,589	1,350	1,239
Repairs	336,227	320,470	7,250	4,658	3,849	167,414	39,748	21,966	17,882
Depreciation	1,398,058	1,351,531	26,448	13,760	6,299	688,434	103,125	60,507	42,618
Amortization	4,188	3,711	(*)	(*)	(*)	39,812	524	370	(*)
Depletion	3,140	655	2,405	(*)	(*)	2,402	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	4,006	3,766	(*)	(*)	(*)	98,591	851	(*)	690
Employee benefit programs	6,421	5,728	(*)	508	99	107,295	4,634	1,602	3,032
Net loss from other partnerships	7,989	7,055	(*)	(*)	(*)	14,030	(*)	—	(*)
Farm net loss	(*)	(*)	—	—	—	(*)	—	—	—
Net loss, noncapital assets	534	444	(*)	(*)	(*)	6,909	(*)	(*)	(*)
Other deductions	1,960,292	1,597,919	56,020	160,928	123,425	4,453,112	295,121	160,549	134,572
Net profit	2,515,165	1,909,337	222,207	172,353	211,268	9,100,813	227,597	104,727	122,870

Footnotes at end of table

PARTNERSHIPS

Table 2.2 —Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services											
	Personal services					Business services	Automotive repair and services					
	Total	Laundries dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automotive repair shops			Automobile parking and other services	
								Total	General automobile repair shops	Other automobile repair		
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Partnerships With and Without Net Profit												
Number of partnerships	24,099	8,163	8,033	2,170	5,733	28,127	20,817	15,348	6,317	7,031	5,469	
Total receipts	1,194,572	447,884	250,118	82,167	414,403	2,278,101	1,457,912	1,059,437	546,359	513,078	398,475	
Business receipts	1,170,098	441,087	249,492	77,671	401,848	2,172,581	1,427,862	1,049,386	540,569	508,817	378,476	
Income from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)	
Nonqualifying dividends	(*)	(*)	(*)	(*)	1,385	10,417	1,829	—	600	347	882	
Interest received	8,583	4,635	(*)	(*)	2,577	12,355	11,638	3,760	2,218	1,542	7,878	
Rents received	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)	
Royalties	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)	
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	
Net gain, noncapital assets	670	444	—	—	226	27,742	7,004	1,088	(*)	(*)	5,916	
Other receipts	12,955	1,037	186	3,504	8,228	44,844	9,007	4,256	2,015	2,241	4,751	
Total deductions	981,937	391,954	209,151	54,418	326,414	2,380,474	1,258,857	878,377	459,194	419,183	380,480	
Cost of sales and operations, total	291,597	118,943	37,164	7,404	128,086	454,534	670,924	526,996	298,377	228,619	143,928	
Inventory, beginning-of-year	24,171	4,535	3,219	(*)	16,130	42,620	48,027	41,599	24,799	16,800	6,426	
Purchases	124,262	32,812	11,201	(*)	77,171	239,730	512,935	397,026	242,564	154,462	115,909	
Cost of labor	77,562	43,830	17,537	(*)	87,711	153,134	63,819	47,529	27,077	20,452	16,290	
Material and supplies	44,900	22,995	7,247	(*)	11,364	28,980	64,016	61,654	19,411	42,243	2,352	
Other costs	46,287	19,745	920	(*)	25,508	108,002	38,297	28,302	10,627	17,675	9,995	
Less inventory end-of-year	25,585	4,974	2,960	(*)	17,401	52,509	56,170	49,114	26,101	23,013	7,056	
Salaries and wages	188,949	68,179	68,941	13,000	38,829	217,560	134,669	100,978	39,858	61,120	33,691	
Payments to partners	67,799	10,072	22,465	10,693	24,569	59,778	38,803	34,118	17,852	16,266	4,685	
Rent paid	64,034	24,837	20,825	5,708	12,664	56,628	62,776	30,947	16,653	14,294	31,829	
Interest paid	15,166	9,666	1,184	448	3,870	284,905	26,299	7,470	3,754	3,716	20,829	
Taxes paid	36,104	15,321	6,675	1,787	10,321	47,870	40,320	24,671	12,057	12,614	15,649	
Bad debts	3,203	682	(*)	(*)	2,419	5,008	2,607	2,030	1,025	1,005	577	
Repairs	18,939	10,536	2,368	528	6,507	18,387	5,384	5,384	2,205	3,179	15,003	
Depreciation	56,568	29,618	6,341	1,910	18,699	807,339	79,538	21,179	11,179	10,000	58,359	
Amortization	595	(*)	(*)	—	(*)	7,944	898	494	(*)	(*)	404	
Depletion	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)	
Pension, profit-sharing, annuity, bond purchase plans	932	(*)	(*)	—	554	3,722	401	(*)	(*)	(*)	(*)	
Employee benefit programs	1,362	540	(*)	—	718	5,394	2,144	1,279	(*)	428	865	
Net loss from other partnerships	(*)	—	—	—	(*)	15,216	(*)	(*)	(*)	—	(*)	
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	
Net loss, noncapital assets	(*)	(*)	(*)	—	—	1,302	(*)	(*)	(*)	(*)	(*)	
Other deductions	234,969	102,618	40,753	12,917	78,681	379,654	177,485	121,911	55,018	66,893	55,574	
Net profit (less loss)	212,635	55,930	40,967	27,749	87,989	—102,373	199,055	181,060	67,165	93,895	17,995	
Net profit	233,090	64,480	45,655	28,070	94,875	432,223	233,464	191,943	91,799	100,144	41,521	
Net loss	20,455	8,560	4,688	(*)	6,886	534,596	34,409	10,883	4,634	6,249	23,526	
Partnerships with Net Profit												
Number of partnerships	17,183	5,866	5,557	1,969	3,791	16,337	15,334	12,332	6,547	5,785	3,002	
Total receipts	995,688	363,305	199,266	77,145	355,972	1,668,482	1,230,846	939,242	463,449	475,793	291,606	
Business receipts	973,506	358,148	188,791	72,650	343,917	1,585,402	1,212,526	931,468	459,830	471,638	281,058	
Income from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)	
Nonqualifying dividends	(*)	(*)	—	—	—	(*)	(*)	—	—	—	—	
Interest received	1,525	339	(*)	(*)	1,125	6,479	1,284	546	201	345	738	
Rents received	7,119	3,328	(*)	(*)	2,420	9,988	6,647	3,390	1,848	1,542	3,257	
Royalties	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	—	
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	
Net gain, noncapital assets	631	405	—	—	226	25,625	3,906	(*)	(*)	(*)	3,830	
Other receipts	12,601	918	35	(*)	8,145	33,812	6,439	3,762	1,545	2,217	2,677	
Total deductions	762,598	298,815	153,611	49,075	261,097	1,236,259	997,384	747,299	371,650	375,649	250,085	
Cost of sales and operations, total	223,350	91,134	27,103	7,357	97,756	394,753	560,558	460,229	250,711	209,518	100,329	
Inventory, beginning-of-year	19,122	4,090	1,318	(*)	13,427	20,419	42,548	37,244	21,888	15,356	5,304	
Purchases	97,938	26,774	6,663	(*)	61,423	210,201	431,809	349,630	207,956	141,674	82,179	
Cost of labor	57,550	32,897	14,173	(*)	9,599	77,383	51,016	41,465	22,460	19,005	9,551	
Material and supplies	37,547	17,808	5,928	(*)	10,564	25,646	52,242	51,318	12,217	39,101	924	
Other costs	31,610	14,071	429	(*)	16,996	82,024	33,406	25,439	9,654	15,785	7,967	
Less inventory end-of-year	20,417	4,506	1,408	(*)	14,253	20,920	50,463	44,867	23,464	21,403	5,596	
Salaries and wages	156,801	54,134	55,466	12,198	35,003	176,784	112,849	66,833	30,510	56,323	26,016	
Payments to partners	42,524	7,276	11,717	(*)	14,884	40,363	22,701	19,505	8,102	11,403	3,196	
Rents paid	49,716	18,583	15,430	4,924	10,779	42,268	50,176	25,406	13,066	12,340	24,770	
Interest paid	9,852	5,562	849	448	2,993	56,678	14,052	5,329	2,555	2,774	8,723	
Taxes paid	28,615	11,458	6,496	1,698	6,963	33,047	32,179	21,300	9,788	11,542	10,649	
Bad debts	2,801	373	(*)	(*)	2,386	2,044	1,935	1,600	765	835	335	
Repairs	14,215	7,537	1,650	331	4,697	20,807	13,251	4,481	1,705	2,776	8,770	
Depreciation	39,265	19,325	4,643	1,586	13,711	188,586	47,980	16,811	6,170	8,641	31,169	
Amortization	(*)	(*)	(*)	—	(*)	6,672	(*)	(*)	(*)	(*)	(*)	
Depletion	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)	—	
Pension, profit-sharing, annuity, bond purchase plans	932	(*)	(*)	—	554	3,430	401	(*)	(*)	(*)	(*)	
Employee benefit programs	1,291	471	(*)	—	718	4,350	1,925	1,115	(*)	770	810	
Net loss from other partnerships	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	—	(*)	
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	
Net loss, noncapital assets	(*)	(*)	—	—	—	—	(*)	(*)	(*)	—	—	
Other deductions	162,168	82,055	30,094	11,863	68,156	261,943	137,663	103,716	45,601	58,115	33,947	
Net profit	233,090	64,480	45,655	28,070	94,875	432,223	233,464	191,943	91,799	100,144	41,521	

Footnotes at end of table

PARTNERSHIPS

Table 2.2 —Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services—Continued										Nature of business not allocable	
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services				
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	
Partnerships With and Without Net Profit												
Number of partnerships	11,111	16,217	17,492	9,410	8,082	25,474	6,278	10,967	7,563	3,404	304	
Total receipts	559,772	1,690,410	5,450,507	3,316,750	2,133,757	8,059,543	1,713,961	4,254,356	4,007,935	246,421	14,122	
Business receipts	556,503	1,607,944	5,410,602	3,295,601	2,115,001	7,991,476	1,696,319	4,214,805	3,971,526	243,279	14,011	
Income from other partnerships	—	2,542	(*)	(*)	(*)	2,937	4,047	9,653	9,653	—	—	
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	256	(*)	(*)	(*)	(*)	—	
Interest received	425	6,238	6,030	2,563	3,467	17,910	5,440	9,417	9,163	254	1	
Rents received	1,611	10,534	11,552	4,192	7,360	11,444	3,283	3,844	1,747	(*)	3	
Royalties	—	9,251	—	—	—	888	(*)	(*)	(*)	(*)	—	
Farm net profit	—	—	—	—	—	—	—	(*)	(*)	(*)	—	
Net gain, noncapital assets	(*)	8,506	1,163	877	286	443	110	220	215	(*)	—	
Other receipts	1,072	45,349	18,636	10,897	7,639	34,189	4,267	16,234	15,452	782	107	
Total deductions	460,740	2,032,221	3,505,214	1,760,728	1,744,486	4,085,629	1,433,613	3,121,618	2,936,594	185,024	13,165	
Cost of sales and operations, total	238,366	416,720	378,226	48,955	329,271	109,767	464,265	58,233	44,704	(*)	10,116	
Inventory, beginning of year	32,112	21,049	6,272	(*)	5,892	—	(*)	(*)	(*)	(*)	3,742	
Purchases	198,831	134,319	83,301	5,388	77,813	—	24,273	(*)	(*)	(*)	6,343	
Cost of labor	26,547	41,556	130,797	9,203	121,594	9,106	163,325	22,241	20,545	(*)	466	
Material and supplies	21,247	12,347	39,829	5,301	34,528	3,250	18,439	(*)	(*)	(*)	1,075	
Other costs	11,132	231,991	122,799	29,044	93,755	97,411	262,249	25,451	23,904	(*)	90	
Less inventory, end-of-year	41,503	24,541	4,772	(*)	4,411	—	13,972	(*)	(*)	(*)	1,600	
Salaries and wages	55,302	272,824	1,192,041	635,810	556,231	1,775,470	397,342	1,647,543	1,573,971	73,572	423	
Payments to partners	35,813	34,435	184,118	134,504	49,614	230,034	290,171	290,171	266,963	23,208	69	
Rent paid	13,578	75,360	262,925	146,562	116,363	431,754	51,124	215,190	202,290	12,900	108	
Interest paid	4,712	71,841	58,045	9,196	48,849	24,032	7,921	23,545	21,977	1,568	126	
Taxes paid	13,529	53,970	136,867	56,081	80,786	173,800	36,737	115,015	108,957	6,058	250	
Bad debts	1,288	3,396	8,427	1,112	7,315	3,811	1,552	2,921	2,541	(*)	34	
Repairs	5,765	27,856	25,703	11,023	14,680	18,600	3,981	9,077	8,049	1,028	255	
Depreciation	15,912	342,507	71,128	23,405	47,723	98,740	16,449	52,188	47,330	4,858	402	
Amortization	(*)	88,756	1,299	(*)	1,111	1,258	(*)	5,780	5,376	(*)	—	
Depletion	—	(*)	(*)	(*)	(*)	92	(*)	(*)	(*)	(*)	—	
Pension, profit-sharing, annuity, bond purchase plans	(*)	2,968	23,450	17,006	6,442	34,847	9,640	23,689	23,314	(*)	—	
Employee benefit programs	1,563	3,483	31,982	15,374	16,608	29,548	7,154	28,546	26,664	1,882	24	
Net loss from other partnerships	—	25,969	(*)	(*)	(*)	5,066	205	3,390	2,933	(*)	—	
Farm net loss	(*)	836	(*)	836	(*)	48	(*)	(*)	280	(*)	—	
Net loss, noncapital assets	(*)	—	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	
Other deductions	74,203	610,805	1,130,432	661,010	469,422	1,148,742	377,310	645,970	601,190	44,780	1,358	
Net profit (less loss)	99,032	—341,811	1,845,293	1,556,022	389,271	3,973,914	280,348	1,132,738	1,071,341	61,397	957	
Net profit	107,834	235,561	2,003,138	1,563,597	439,541	3,982,282	290,442	1,143,270	1,077,795	65,475	957	
Net loss	8,602	577,372	57,845	7,575	50,270	8,368	10,094	10,532	6,454	4,078	—	
Partnerships With Net Profit												
Number of partnerships	7,998	7,379	15,294	8,906	6,388	23,835	4,687	9,283	6,879	2,404	237	
Total receipts	471,713	1,197,275	4,984,138	3,274,135	1,710,004	7,989,119	1,503,739	4,179,502	3,963,715	215,787	11,712	
Business receipts	468,971	1,140,669	4,948,096	3,253,730	1,694,366	7,921,863	1,487,284	4,140,135	3,927,387	212,748	11,601	
Income from other partnerships	—	(*)	(*)	(*)	(*)	2,936	3,712	9,648	9,648	—	—	
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	128	(*)	(*)	(*)	(*)	—	
Interest received	424	3,586	5,344	2,560	2,784	17,724	5,292	9,296	8,125	171	1	
Rents received	1,111	7,131	10,439	3,459	6,980	11,432	3,283	3,844	1,747	(*)	3	
Royalties	—	8,801	—	—	—	888	(*)	(*)	(*)	(*)	—	
Farm net profit	—	—	—	—	—	—	—	(*)	(*)	(*)	—	
Net gain, noncapital assets	(*)	8,565	1,139	877	(*)	443	96	220	215	(*)	—	
Other receipts	1,046	29,453	16,597	10,989	5,608	33,705	3,849	16,176	15,414	762	107	
Total deductions	363,879	961,714	2,981,001	1,710,538	1,270,463	4,006,837	1,213,297	3,036,232	2,885,920	150,312	10,755	
Cost of sales and operations, total	201,826	269,962	284,904	46,142	238,762	95,597	325,498	57,795	44,704	(*)	7,706	
Inventory, beginning of year	25,639	13,309	3,417	(*)	3,037	—	(*)	(*)	(*)	(*)	1,332	
Purchases	156,903	92,737	63,937	5,388	58,549	—	(*)	(*)	(*)	(*)	6,343	
Cost of labor	24,408	22,658	95,796	9,203	86,590	9,106	84,394	22,229	20,545	(*)	466	
Material and supplies	18,723	6,655	33,846	5,263	28,583	3,250	14,816	(*)	(*)	(*)	1,075	
Other costs	6,911	149,254	90,970	26,269	64,701	83,241	209,370	25,068	23,904	(*)	90	
Less inventory, end-of-year	32,656	14,651	3,062	(*)	2,701	—	(*)	(*)	(*)	(*)	1,600	
Salaries and wages	40,687	174,129	1,030,099	628,363	401,736	1,762,721	381,857	1,620,930	1,557,401	63,529	423	
Payments to partners	19,620	13,682	152,321	123,928	28,393	204,888	45,692	266,241	252,454	13,787	69	
Rent paid	9,978	57,536	235,395	144,156	91,239	426,251	47,976	207,695	197,782	9,913	108	
Interest paid	3,273	23,115	31,724	7,583	24,141	23,454	6,612	22,978	21,579	1,399	125	
Taxes paid	10,706	35,696	111,591	55,206	56,385	172,372	34,851	112,713	107,568	5,151	250	
Bad debts	1,042	507	6,719	759	5,960	3,811	1,551	2,851	2,499	(*)	34	
Repairs	3,945	17,180	21,103	10,949	10,154	18,509	3,575	8,735	7,672	863	255	
Depreciation	11,639	64,771	55,268	22,194	33,074	97,493	14,905	50,287	46,497	3,790	402	
Amortization	(*)	19,248	1,075	(*)	692	1,256	(*)	5,743	5,376	(*)	—	
Depletion	—	(*)	(*)	(*)	(*)	92	(*)	(*)	(*)	(*)	—	
Pension, profit-sharing, annuity, bond purchase plans	(*)	1,670	22,181	16,988	5,193	34,754	9,448	23,689	23,314	(*)	—	
Employee benefit programs	1,126	2,478	26,760	15,133	11,627	29,486	6,490	27,973	26,277	1,696	24	
Net loss from other partnerships	—	(*)	(*)	(*)	(*)	5,086	(*)	2,933	2,933	(*)	—	
Farm net loss	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	44	(*)	258	256	(*)	—	
Other deductions	59,287	280,398	1,001,304	638,454	362,850	1,131,021	334,351	625,325	589,329	35,996	1,358	
Net profit	107,834	235,561	2,003,138	1,563,597	439,541	3,982,282	290,442	1,143,270	1,077,795	65,475	957	

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Contractors not allocable; Wholesale and retail trade not allocable; and Other services are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts ¹	Number of—		Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)		Net income		Deficit		Coefficient of variation (Percent) ²	
	Partnerships	Partners	Business receipts ³	(4)	(5)	(6)	(7)	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Total	1,073,094	4,950,634	146,010,969	84,872,643	10,108,834	17,074,975	7,737,570	661,134	22,431,631	405,759	14,694,361	0.1	9.5
Under \$5,000 total	282,024	1,383,433	429,689	130,966	497,927	85,744	-4,323,969	94,378	215,377	185,403	14,694,361	0.1	9.5
No receipts reported	73,081	350,871	429,689	130,966	235,155	57,072	-3,411,922	4,474	104,177	68,538	4,539,344	12	19
\$5,000 under \$10,000	101,599	546,552	2,781,432	1,438,470	1,925,236	3,242,741	1,994,796	1,986,797	3,242,741	1,986,797	3,242,741	2.5	19
\$10,000 under \$25,000	166,096	579,749	2,781,432	1,438,470	1,925,236	3,242,741	1,994,796	1,986,797	3,242,741	1,986,797	3,242,741	1.5	19
\$25,000 under \$50,000	140,976	471,461	5,115,304	1,438,470	643,838	381,257	269,688	101,132	1,186,260	39,316	916,562	1.6	18
\$50,000 under \$100,000	113,009	523,103	16,348,496	3,143,005	1,956,236	1,925,236	1,925,236	1,925,236	1,925,236	1,925,236	1,925,236	1.6	18
\$100,000 under \$200,000	90,605	488,306	27,665,820	11,404,634	2,035,157	3,242,741	2,873,426	73,900	3,242,741	73,900	3,242,741	2.0	18
\$200,000 under \$500,000	28,523	243,730	17,439,848	7,666,565	1,257,635	2,143,491	1,354,205	19,652	2,438,722	5,757	1,084,517	1.7	18
\$500,000 under \$1,000,000	10,953	180,890	15,262,253	7,351,177	953,586	1,722,832	970,116	8,410	1,922,818	2,515	950,889	1.4	15
\$1,000,000 under \$5,000,000	1,295	37,437	8,668,064	4,785,755	423,703	1,073,160	1,977,865	1,302	930,689	1,302	930,689	1.1	31
\$5,000,000 under \$10,000,000	760	33,686	25,026,602	12,783,072	564,018	3,539,249	2,202,514	608	2,943,093	144	740,575	1.1	14
\$10,000,000 or more													
Total	123,173	351,062	12,512,792	7,840,001	982,412	1,034,743	695,644	74,143	1,953,836	48,660	1,056,192	2.0	4.5
Under \$5,000 total	26,617	77,522	39,974	66,382	54,131	17,720	-226,519	6,364	29,404	20,166	255,923	4.7	7.0
No receipts reported	11,494	28,937	—	—	24,486	10,604	-128,342	1,666	17,104	13,358	110,477	8.3	27.3
\$5,000 under \$10,000	11,823	30,815	38,737	66,382	29,645	7,716	4,698	12,000	13,358	13,358	110,477	5.8	20.1
\$10,000 under \$25,000	19,665	54,349	333,431	185,546	59,066	29,918	-50,015	12,179	73,865	7,292	47,076	2.2	12.2
\$25,000 under \$50,000	18,001	46,825	658,634	352,513	103,539	49,827	37,588	12,599	160,287	5,402	122,699	5.7	5.7
\$50,000 under \$100,000	11,123	50,820	1,731,153	1,031,489	170,623	88,104	134,273	14,187	260,796	4,936	132,583	5.5	7.9
\$100,000 under \$200,000	9,192	27,503	2,102,728	1,536,878	189,793	252,442	38,846	2,557	101,100	6,049	101,100	6.0	8.1
\$200,000 under \$500,000	2,268	9,445	1,013,865	1,013,865	82,660	166,735	131,166	1,730	183,861	1,529	60,695	10.8	15.5
\$500,000 under \$1,000,000	802	4,283	1,115,023	750,412	42,146	104,671	65,589	649	106,389	153	40,790	14.0	14.6
\$1,000,000 under \$5,000,000	48	1,677	643,706	562,746	39,748	27,037	18,615	283	96,462	39	48,847	22.1	20.3
\$5,000,000 under \$10,000,000	28	479	671,677	600,401	7,592	17,970	2,016	23	7,063	(*)	1,995	30.3	23.4
\$10,000,000 or more													
Farms Total	110,106	317,936	11,530,643	7,331,611	909,881	880,011	787,784	66,119	1,786,882	43,789	1,002,096	2.1	4.9
Under \$5,000 total	23,032	66,675	34,413	63,013	42,558	14,929	-208,881	5,352	27,508	17,680	236,389	5.1	7.5
No receipts reported	7,348	25,663	—	—	16,537	8,897	-117,617	1,590	18,466	5,758	134,083	6.9	19.0
\$5,000 under \$10,000	5,664	34,413	34,413	63,013	26,021	6,342	-91,264	3,762	11,042	11,922	102,306	6.2	21.9
\$10,000 under \$25,000	17,668	50,639	303,790	177,177	52,880	23,397	-29,254	11,186	58,376	5,030	44,291	7.7	7.8
\$25,000 under \$50,000	15,768	39,498	582,997	331,157	96,706	41,145	19,058	10,867	138,877	4,901	119,819	5.7	5.9
\$50,000 under \$100,000	12,698	47,854	1,295,856	1,077,377	181,545	67,701	117,231	13,067	246,813	4,631	129,962	5.7	5.8
\$100,000 under \$200,000	6,222	25,033	2,225,426	1,412,996	184,367	206,971	34,726	16,376	432,856	2,493	105,430	6.2	9.3
\$200,000 under \$500,000	2,063	8,846	1,334,066	946,975	79,604	145,200	126,213	1,590	183,307	1,503	57,094	11.6	12.3
\$500,000 under \$1,000,000	703	3,668	984,412	654,470	38,100	91,239	58,987	572	97,193	131	38,206	15.9	17.0
\$1,000,000 under \$5,000,000	83	1,964	607,907	532,959	36,299	26,746	15,610	260	63,014	156	47,404	24.1	22.3
\$5,000,000 under \$10,000,000	28	479	671,677	600,401	7,592	17,970	2,016	23	7,063	(*)	1,995	30.3	23.4
\$10,000,000 or more													
Farms Field crop	41,363	109,361	4,063,627	2,179,117	382,123	317,036	853,087	29,211	905,863	12,155	252,896	3.6	7.1
Under \$5,000 total	8,411	24,190	13,257	15,659	12,200	3,893	-49,423	2,826	12,407	5,585	61,830	8.6	12.6
No receipts reported	2,478	6,855	—	—	5,562	(*)	-31,548	637	5,412	1,641	36,960	15.7	41.7
\$5,000 under \$10,000	5,933	17,335	13,257	15,659	6,638	1,047	-17,875	1,889	6,995	3,944	24,870	10.3	12.6
\$10,000 under \$25,000	7,088	19,297	116,838	51,720	14,016	3,422	25,685	5,360	11,873	1,106	10,765	12.7	12.9
\$25,000 under \$50,000	5,380	13,158	188,903	96,977	36,766	11,404	20,498	4,109	65,843	1,211	45,345	10.3	10.5
\$50,000 under \$100,000	5,464	14,928	217,776	127,776	64,089	26,771	17,800	5,109	107,181	1,355	35,381	9.6	9.8
\$100,000 under \$200,000	1,532	5,945	239,930	145,160	46,885	4,620	218,126	4,620	218,126	814	29,996	12.4	12.4
\$200,000 under \$500,000	5,532	9,845	1,056,423	505,489	95,580	28,930	88,664	3,123	103,590	103	13,866	17.9	17.3
\$500,000 under \$1,000,000	856	3,860	550,368	305,259	41,972	56,357	88,664	753	103,590	103	13,866	17.9	17.3
\$1,000,000 under \$2,000,000	170	563	228,006	118,040	13,658	27,381	27,381	158	36,072	(*)	(*)	18.3	18.6
\$2,000,000 under \$5,000,000	135	475	48,517	329,303	12,727	41,332	33,414	140	38,767	(*)	(*)	44.1	44.8
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)		Net income		Deficit		Coefficient of variation (Percent) ³	
	Partnerships	Partners							Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	(15)													
Agriculture, Forestry, and Fishing—Continued														
Farms: Fruit, tree nut, and vegetable														
Total	12,301	53,781	1,302,531	788,211	113,088	266,804	51,436	8,412	24,127	5,889	199,839	8.4	8.9	12.4
Under \$5,000, total	2,783	15,049	2,582	4,522	7,597	9,206	-52,349	(*)	(*)	2,365	53,310	14.3	25.5	(*)
No receipts reported	1,359	9,911	1,562	4,522	4,309	(*)	-40,513	(*)	(*)	1,359	40,513	20.8	(*)	19.7
\$1 under \$5,000	1,424	5,137	1,773	4,522	3,288	1,773	-11,836	(*)	(*)	1,006	12,787	19.7	(*)	24.7
\$5,000 under \$10,000	1,229	5,165	922	1,994	1,051	7,433	-11,836	(*)	(*)	1,006	12,787	19.7	(*)	24.7
\$10,000 under \$25,000	1,353	5,391	30,582	23,637	7,186	7,243	-16,930	717	3,454	1,116	22,304	20.0	17.5	25.0
\$25,000 under \$50,000	1,822	6,655	68,514	39,266	11,980	12,700	14,223	1,423	13,186	399	13,455	17.2	17.4	25.2
\$50,000 under \$100,000	1,852	9,535	119,458	91,911	13,128	19,416	22,171	1,055	22,171	587	21,401	17.0	17.1	35.5
\$100,000 under \$200,000	1,003	4,988	121,123	80,162	30,123	8,539	16,239	882	22,771	271	20,538	22.0	17.1	35.5
\$200,000 under \$500,000	1,003	4,988	121,123	80,162	30,123	8,539	16,239	882	22,771	271	20,538	22.0	17.1	35.5
\$500,000 under \$1,000,000	375	1,185	268,854	158,104	11,762	51,910	37,563	346	43,999	(*)	20,639	27.9	29.9	(*)
\$1,000,000 under \$2,000,000	166	2,087	225,164	132,777	12,619	44,132	9,699	109	29,275	58	19,577	21.4	22.3	19.5
\$2,000,000 under \$5,000,000	47	1,047	129,532	70,868	6,685	30,777	315	42	13,560	(*)	25.2	(*)	(*)	(*)
\$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms: Livestock														
Total	52,529	144,735	5,720,865	4,149,833	395,305	249,315	65,686	29,118	594,332	23,210	528,734	3.2	8.2	8.2
Under \$5,000, total	9,592	24,039	16,550	41,163	20,654	3,716	-91,079	1,907	12,889	7,685	103,667	7.9	10.9	32.1
No receipts reported	2,551	6,557	(*)	(*)	5,399	(*)	-32,426	666	9,667	1,865	42,093	15.0	(*)	13.4
\$1 under \$5,000	7,041	17,481	16,550	41,163	15,255	3,237	-59,652	1,231	2,922	5,820	61,574	9.4	10.9	46.9
\$5,000 under \$10,000	4,953	11,445	15,074	35,914	10,349	5,483	-34,914	1,925	11,445	1,925	51,128	18.3	14.6	16.9
\$10,000 under \$25,000	9,860	24,282	150,747	99,565	31,012	12,731	-34,914	4,720	22,114	3,821	51,128	18.3	14.6	16.9
\$25,000 under \$50,000	9,265	19,915	306,754	189,658	46,904	16,234	3,393	5,059	59,776	3,207	55,983	8.5	8.7	13.9
\$50,000 under \$100,000	9,249	23,666	686,939	420,657	83,303	32,255	44,503	6,732	114,019	2,596	69,515	7.9	8.1	16.5
\$100,000 under \$200,000	7,139	22,779	1,009,118	592,415	99,315	48,792	12,771	5,223	104,882	1,589	71,691	19.3	12.9	20.6
\$200,000 under \$500,000	3,142	11,222	1,009,118	592,415	99,315	48,792	12,771	5,223	104,882	1,589	71,691	19.3	12.9	20.6
\$500,000 under \$1,000,000	3,721	3,141	517,307	407,537	23,000	25,164	-5,096	2,437	30,821	300	36,717	18.9	20.7	23.8
\$1,000,000 under \$2,000,000	344	975	497,612	381,174	8,631	12,931	18,992	295	30,096	59	10,104	29.1	29.8	36.3
\$2,000,000 under \$5,000,000	207	2,547	554,832	381,481	15,682	27,077	-19,210	75	10,999	(*)	28,699	34.9	28.4	34.8
\$5,000,000 or more	49	1,100	288,531	185,510	4,984	8,186	4,345	18	4,598	(*)	(*)	40.4	(*)	(*)
\$10,000,000 or more	21	456	599,249	546,638	4,984	8,186	4,345	18	4,598	(*)	(*)	40.4	(*)	(*)
Agricultural services, forestry, and fishing														
Total	13,087	33,126	1,082,149	509,390	72,731	154,732	107,860	9,024	193,354	4,891	56,094	8.5	5.6	9.3
Under \$5,000, total	3,595	9,647	5,561	3,369	11,573	2,791	-17,639	1,012	1,896	2,506	19,534	13.2	19.9	37.0
No receipts reported	1,146	3,314	(*)	(*)	7,949	(*)	-10,725	(*)	(*)	1,070	11,363	22.7	(*)	25.4
\$1 under \$5,000	2,439	5,533	5,561	3,369	3,624	1,774	-6,913	896	1,258	1,436	9,171	16.3	19.9	34.0
\$5,000 under \$10,000	1,676	3,620	22,779	3,289	6,186	6,121	5,775	1,002	3,980	532	5,285	19.1	20.2	34.0
\$10,000 under \$25,000	1,713	3,710	29,941	5,369	6,186	6,121	-3,781	1,012	3,487	633	5,285	19.1	19.5	31.0
\$25,000 under \$50,000	2,233	7,417	75,637	21,356	5,933	7,682	18,530	1,732	21,410	501	2,880	16.8	17.0	22.9
\$50,000 under \$100,000	1,425	2,966	101,297	24,112	9,078	16,403	16,982	1,120	19,983	(*)	(*)	20.5	20.9	27.3
\$100,000 under \$200,000	1,139	2,096	171,693	39,657	11,999	27,742	37,321	1,074	41,991	(*)	(*)	21.0	21.2	26.7
\$200,000 under \$500,000	1,010	2,096	171,693	39,657	11,999	27,742	37,321	1,074	41,991	(*)	(*)	21.0	21.2	26.7
\$500,000 under \$1,000,000	165	599	125,642	68,990	3,056	21,536	6,953	159	10,554	(*)	(*)	20.3	20.7	27.6
\$1,000,000 under \$2,000,000	99	605	130,611	95,942	4,046	13,432	6,612	77	9,196	22	2,584	10.5	10.5	19.1
\$2,000,000 under \$5,000,000	39	183	115,719	91,259	2,676	9,731	4,005	33	5,488	(*)	(*)	16.5	(*)	25.1
\$5,000,000 or more	5	13	35,906	30,241	304	2,236	1,457	5	1,457	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining														
Total	15,571	223,777	4,001,011	1,194,750	274,275	263,007	-499,956	9,475	1,299,233	7,029	1,769,679	5.6	2.1	2.9
Under \$5,000, total	9,232	78,428	7,721	757	22,960	12,057	-124,911	3,239	42,671	4,926	1,201,682	8.4	15.5	11.1
No receipts reported	4,023	39,445	(*)	(*)	21,416	11,729	(*)	559	40,724	3,464	1,285,015	11.5	(*)	17.2
\$1 under \$5,000	4,209	38,993	7,721	757	1,444	3,328	-4,720	2,880	3,992	1,462	1,667	12.4	15.5	17.3
\$5,000 under \$10,000	1,014	10,647	7,430	(*)	877	(*)	-6,457	917	3,992	1,462	1,667	12.4	15.5	17.3
\$10,000 under \$25,000	946	10,240	16,530	(*)	3,468	(*)	-47,363	377	6,617	389	54,180	24.9	25.0	40.3
\$25,000 under \$50,000	1,968	13,374	48,071	9,501	4,978	(*)	-39,460	771	8,703	517	47,163	20.2	20.5	33.8
\$50,000 under \$100,000	1,049	20,302	78,370	32,053	32,151	11,756	-72,913	729	22,467	321	95,400	21.8	22.4	34.9
\$100,000 under \$200,000	1,800	5,963	115,641	19,491	10,945	11,945	-13,560	598	35,886	202	49,446	20.9	21.4	43.4
\$200,000 under \$500,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$500,000 under \$1,000,000	479	42,102	342,155	100,575	21,997	26,426	69,826	429	89,131	49	19,787	11.6	11.9	34.4
\$1,000,000 under \$2,000,000	279	19,551	403,092	97,900	29,198	25,573	67,201	226	109,667	53	42,265	6.5	7.1	15.8
\$2,000,000 under \$5,000,000	190	3,794	579,951	156,701	40,444	49,493	126,655	162	167,446	28	40,391	11.0	9.9	3.4
\$5,000,000 or more	57	57	487,951	156,701	24,868	70,580	59,461	36	635,977	20	54,553	(*)	(*)	(*)
\$10,000,000 or more	47	528	1,042,063	487,951	80,636	70,580	59,461	36	635,977	20	54,553	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry	Size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Number of partnerships	Net income		Number of partnerships	Deficit		Coefficient of variation (Percent) ³		Net income	Deficit												
		Partnerships	Partners							Amount	(%)		Amount	(%)																
Mining—Continued																														
Oil and gas extraction																														
Total		12,974	213,238	2,826,571	600,507	162,466	106,456	-629,445	7,214	1,027,239		5,693	1,656,684		6.2	2.7	3.5	13.7												
Under \$5,000 total		7,321	74,149	7,148	639	18,535	10,620	-1,190,380	3,105	43,576		4,149	1,292,989		8.9	16.2	11.1	18.0												
No receipts reported		3,456	36,040	3,148	639	17,312	10,435	-1,186,335	482	42,669		2,964	1,227,304		12.2	16.2	11.1	18.1												
\$1 under \$5,000		3,865	39,109	7,148	639	1,223	10,435	-3,758	2,613	1,907		1,185	5,665		12.9	26.2	21.9	49.6												
\$5,000 under \$10,000		931	10,113	6,777	(*)	812	(*)	-6,591	834	3,759	(*)	(*)	(*)		25.7	18.4	(*)	(*)												
\$10,000 under \$25,000		741	9,919	12,370	(*)	1,837	(*)	-39,441	510	6,584	(*)	(*)	(*)		27.5	55.6	(*)	(*)												
\$25,000 under \$50,000		1,085	12,533	38,115	(*)	3,692	(*)	-34,511	669	7,284	(*)	416	(*)		22.6	39.3	36.4	(*)												
\$50,000 under \$100,000		642	19,750	62,232	28,967	6,340	1,500	-73,985	527	17,914		315	91,499		23.5	31.6	31.6	36.2												
\$100,000 under \$200,000		565	4,722	80,700	12,455	7,116	4,150	-12,109	400	28,421		165	40,530		23.6	31.9	26.8	26.8												
\$200,000 under \$500,000		614	17,354	55,191	17,175	17,698	17,698	6,699	586	80,732		95	73,893		9.5	11.9	11.9	24.3												
\$500,000 under \$1,000,000		324	41,622	223,463	46,301	14,003	14,003	55,764	297	68,745	(*)	228	(*)		13.6	15.3	(*)	(*)												
\$1,000,000 under \$2,000,000		190	19,231	268,381	38,485	17,229	7,815	58,549	156	95,907		34	37,358		7.2	9.4	16.8	2.9												
\$2,000,000 under \$5,000,000		107	3,455	316,174	63,635	14,435	14,577	78,710	88	114,743		19	36,033		17.7	15.6	25.7	(*)												
\$5,000,000 under \$10,000,000		25	527	174,194	66,921	7,157	11,699	43,001	21	515,696		12	33,251		(*)	(*)	(*)	(*)												
\$10,000,000 or more		463	1,177,484	280,120	54,155	29,246	484,322	484,322	21	(*)		(*)	(*)		(*)	(*)	(*)	(*)												
Other mining																														
Total		2,597	10,539	1,374,440	591,243	111,769	176,551	129,489	1,261	262,684		1,336	133,195		13.1	3.7	4.6	10.4												
Under \$5,000 total		911	4,279	(*)	(*)	4,325	(*)	-58,618	(*)	(*)		777	58,719		25.5	(*)	(*)	15.2												
No receipts reported		567	5,405	(*)	(*)	(*)	(*)	-57,656	(*)	(*)		500	57,711		31.5	(*)	(*)	15.4												
\$1 under \$5,000		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)		(*)	(*)	(*)	(*)												
\$5,000 under \$10,000		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)		(*)	(*)	(*)	(*)												
\$10,000 under \$25,000		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)		(*)	(*)	(*)	(*)												
\$25,000 under \$50,000		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)		(*)	(*)	(*)	(*)												
\$50,000 under \$100,000		235	1,141	34,941	(*)	3,829	20,914	-1,451	156	8,206		119	10,769		43.0	44.2	32.3	36.2												
\$100,000 under \$200,000		277	932	91,790	22,128	9,014	20,914	-2,863	165	17,010		165	(*)		22.2	22.4	30.4	(*)												
\$200,000 under \$500,000		154	480	118,632	54,274	11,969	16,226	14,052	132	20,868		(*)	(*)		(*)	(*)	(*)	(*)												
\$500,000 under \$1,000,000		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)		(*)	(*)	(*)	(*)												
\$1,000,000 under \$2,000,000		89	320	134,711	59,415	11,969	17,758	8,652	70	13,559		(*)	(*)		13.8	15.9	15.7	(*)												
\$2,000,000 under \$5,000,000		83	339	263,777	93,066	26,009	34,916	47,945	74	52,303		(*)	(*)		10.8	11.1	15.7	(*)												
\$5,000,000 under \$10,000,000		32	145	233,447	131,447	17,691	24,530	27,588	27	32,748		(*)	(*)		(*)	(*)	(*)	(*)												
\$10,000,000 or more		18	65	464,579	207,731	26,481	41,334	105,139	15	120,281		(*)	(*)		(*)	(*)	(*)	(*)												
Construction																														
Total		60,784	135,463	12,347,996	9,071,670	273,559	1,620,482	794,397	45,076	1,245,240		14,771	450,640		2.9	1.4	2.9	3.9												
Under \$5,000 total		6,285	14,550	10,550	4,689	3,915	5,987	-40,712	1,961	5,221		4,057	54,234		9.7	14.0	29.9	13.7												
No receipts reported		1,961	5,415	(*)	(*)	1,316	4,139	(*)	(*)	(*)		1,936	41,038		16.0	(*)	(*)	14.6												
\$1 under \$5,000		4,324	9,125	10,550	4,689	2,599	1,848	-9,290	1,966	3,906		2,121	13,196		12.1	14.0	34.7	33.1												
\$5,000 under \$10,000		4,494	9,587	35,256	12,054	3,434	2,286	-4,686	2,706	6,953		1,721	4,267		11.9	12.1	19.0	26.5												
\$10,000 under \$25,000		8,619	18,446	153,833	48,512	6,095	13,204	51,540	7,114	55,547		1,439	4,007		8.5	6.7	11.4	25.0												
\$25,000 under \$50,000		12,511	26,388	465,284	169,445	19,834	55,893	107,796	9,885	122,870		2,559	15,074		7.1	7.2	9.6	24.8												
\$50,000 under \$100,000		12,014	26,239	864,594	387,708	32,017	136,109	150,183	9,837	177,802		1,977	27,619		7.2	7.9	9.7	44.0												
\$100,000 under \$200,000		8,206	18,505	1,159,181	606,979	32,093	182,530	166,332	6,920	126,887		1,286	20,555		8.4	8.6	12.9	19.8												
\$200,000 under \$500,000		5,441	12,357	1,619,756	1,040,860	41,431	285,944	148,984	4,216	181,291		1,099	32,307		3.8	3.9	5.2	12.8												
\$500,000 under \$1,000,000		1,616	4,414	1,127,516	828,852	20,838	188,796	64,327	1,322	96,710		267	32,383		6.7	6.6	9.3	13.2												
\$1,000,000 under \$2,000,000		724	2,280	1,000,594	791,322	16,741	118,413	36,526	554	71,595		168	35,069		3.6	3.7	6.0	7.8												
\$2,000,000 under \$5,000,000		506	1,782	1,560,727	1,321,714	24,863	202,578	32,328	362	94,301		134	61,973		4.6	5.1	9.1	9.9												
\$5,000,000 under \$10,000,000		152	513	1,045,133	889,626	16,942	93,804	33,535	111	85,307		39	51,772		(*)	(*)	(*)	(*)												
\$10,000,000 or more		116	432	3,301,574	2,969,969	55,366	534,836	47,173	88	158,756		25	111,583		(*)	(*)	(*)	(*)												
General contractors																														
Total		24,594	57,699	6,663,806	7,195,303	179,431	1,059,537	251,831	15,576	662,080		6,643	410,249		4.4	1.5	3.4	4.1												
Under \$5,000 total		2,860	7,472	2,532	1,756	2,391	1,027	-49,872	357	1,777		2,603	45,650		13.5	26.7	43.0	14.8												
No receipts reported		1,603	4,565	(*)	(*)	1,008	(*)	-34,715	(*)	(*)		1,579	35,824		17.2	(*)	(*)	15.3												
\$1 under \$5,000		1,357	2,907	2,532	1,756	1,383	(*)	-9,298	(*)	(*)		1,024	9,826		21.4	26.7	(*)	40.2												
\$5,000 under \$10,000		1,469	3,337	11,253	3,695	2,018	(*)	-377	2,023	1,862		852	2,434		20.7	21.0	(*)	36.8												
\$10,000 under \$25,000		2,527	5,260	42,711	14,647	1,626	2,661	16,464	2,023	16,062		(*)	(*)		15.8	16.2	20.3	(*)												
\$25,000 under \$50,000		4,509	9,452	167,005	69,074	8,002	19,943	21,005	3,022	31,917		1,420	23,912		11.8	12.0	17.2	31.3												
\$50,000 under \$100,000		4,069	9,675	323,199	184,564	11,290	42,132	25,823	3,059	49,388		1,176	23,565		11.0	12.0	16.1	51.3												
\$100,000 under \$200,000		3,127	8,821	515,320	279,145	15,161	55,935	55,485	2,826	71,588		901	16,103		12.2	12.2	21.5	14.9												
\$200,000 under \$500,000		2,776	6,596	852,279	611,288	21,285	101,798	53,068	2,045	109,166		714	25,960		5.1	7.1	7.6	14.9												
\$500,000 under \$1,000,000		1,035	2,816	721,956	516,706	10,364	77,379	31,069	826	58,724		200	27,655		8.3	8.4	11.7	14.0												
\$1,000,000 under \$2,000,000		545	1,827	759,811	618,566	12,665	59,572	15,866	391	49,677		152	33,991		4.2	4.2	7.1	8.0												
\$2,000,000 under \$5,000,000		430	1,511	1,320,052	1,281,265	22,991	128,135	16,532	297	76,895		127	60,435		5.0	5.7	10.6	10.1												
\$5,000,000 under \$10,000,000		134	449	920,256	786,690	16,443	97,660	18,669	35	69,004		35	50,435		(*)	(*)	(*)	(*)												
\$10,000,000 or more		113	423	3,243,432	2,923,907	55,015	506,657	42,042	85	153,625		25	111,583		(*)	(*)	(*)	(*)												

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts ¹	Number of—		Cost of sales and operations ²	Depreciation	Payroll	Net income (deficit)	Net income		Deficit	Number of partnerships	Coefficient of variation (Percent) ³		Net income	Deficit	
	Partnerships	Partners					Amount	Number of partnerships			Business receipts ⁴	Net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Construction—Continued															
Special trade contractors: Total															
Total	38,119	77,922	3,457,219	1,970,212	94,128	758,309	542,857	29,431	583,101	8,124	40,244	3.9	3.5	4.8	12.5
Under \$5,000, total	3,325	7,068	8,018	2,933	1,524	4,960	-5,140	1,604	3,444	1,454	8,584	13.9	16.5	38.5	35.7
No receipts reported	358	850	801	293	(*)	(*)	-5,140	(*)	(*)	1,454	(*)	41.8	(*)	(*)	(*)
\$1 under \$5,000	2,967	6,218	7,217	2,640	1,216	4,960	5,088	1,603	3,396	1,097	3,370	3.70	15.6	39.3	35.1
\$5,000 under \$10,000	1,852	4,250	5,001	1,693	1,216	4,960	5,088	2,163	3,444	1,097	3,370	3.70	15.6	39.3	35.1
\$10,000 under \$25,000	8,225	13,052	109,865	33,777	4,459	10,543	35,017	5,024	37,426	1,001	2,409	10.1	10.5	13.8	33.5
\$25,000 under \$50,000	8,002	16,936	298,279	100,371	11,832	35,950	68,791	6,863	90,953	1,139	4,162	9.0	9.1	11.5	36.4
\$50,000 under \$100,000	7,645	16,564	245,395	203,144	20,227	33,360	124,360	8,778	126,414	801	4,054	9.1	9.3	11.5	31.8
\$100,000 under \$200,000	1,852	3,705	187,549	103,871	3,220	24,694	12,868	833	16,730	1,097	3,370	3.70	15.6	39.3	35.1
\$200,000 under \$500,000	2,565	5,781	766,477	429,572	20,146	164,417	95,778	2,171	102,125	(*)	3,385	15.9	5.9	7.1	23.5
\$500,000 under \$1,000,000	581	1,538	399,560	250,145	9,934	111,417	33,258	496	37,986	(*)	(*)	11.5	11.7	15.5	(*)
\$1,000,000 under \$2,000,000	175	445	235,067	166,689	4,076	56,204	20,990	163	21,718	(*)	(*)	6.0	6.1	11.8	(*)
\$2,000,000 under \$5,000,000	18	64	124,877	100,936	795	30,444	14,966	14	16,303	(*)	1,337	11.5	12.0	14.6	(*)
\$5,000,000 under \$10,000,000	18	64	124,877	100,936	795	30,444	14,966	14	16,303	(*)	1,337	11.5	12.0	14.6	(*)
\$10,000,000 or more	3	9	58,142	46,002	351	28,181	5,131	3	5,131	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors: Plumbing, heating, and air conditioning															
Total	4,629	10,222	847,073	419,483	9,950	113,723	71,640	3,942	78,040	847	9,320	10.9	6.5	12.0	29.1
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	701	1,469	12,188	4,576	(*)	(*)	3,138	634	3,406	(*)	(*)	30.1	30.9	51.5	(*)
\$25,000 under \$50,000	668	1,396	26,233	11,862	(*)	(*)	8,203	(*)	(*)	(*)	(*)	31.2	31.6	(*)	(*)
\$50,000 under \$100,000	1,068	2,611	160,450	103,871	3,220	24,694	12,868	833	16,730	(*)	(*)	24.2	24.7	21.9	(*)
\$100,000 under \$200,000	522	1,175	156,464	98,217	1,950	16,206	17,403	451	18,591	(*)	(*)	12.2	12.6	38.9	(*)
\$200,000 under \$500,000	111	411	74,317	50,410	1,429	16,206	3,988	93	3,988	(*)	(*)	26.4	26.9	32.9	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	52	135	71,220	50,923	609	14,627	5,605	50	5,745	(*)	(*)	14.6	15.0	19.2	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	3	8	26,502	23,104	74	4,394	2,232	3	2,232	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors: Printing, paper hanging, and decorating															
Total	4,511	9,339	254,032	105,914	4,526	71,360	52,965	3,960	63,396	417	431	11.7	13.3	15.4	40.5
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,413	2,960	26,648	7,266	692	3,568	9,760	1,213	9,961	(*)	(*)	21.5	21.8	26.7	(*)
\$25,000 under \$50,000	1,088	2,243	41,109	12,276	816	4,931	15,396	954	15,512	(*)	(*)	24.4	24.8	30.0	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	142	320	45,336	26,098	871	19,923	6,206	142	6,206	(*)	(*)	23.5	24.5	26.2	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors: Masonry, stone work, tile setting, and plastering															
Total	4,918	10,114	446,377	210,591	10,070	121,709	64,012	4,027	69,437	724	5,425	11.2	10.7	14.7	32.0
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,269	2,671	47,122	10,581	1,142	9,912	14,339	1,056	14,476	(*)	(*)	22.7	23.1	28.2	(*)
\$50,000 under \$100,000	1,353	2,907	101,982	42,122	2,450	25,733	26,121	1,270	27,220	(*)	(*)	21.9	22.3	27.5	(*)
\$100,000 under \$200,000	820	1,640	121,155	48,665	2,904	25,733	25,108	753	25,246	(*)	(*)	28.1	28.5	37.1	(*)
\$200,000 under \$500,000	288	630	86,793	48,967	1,539	26,515	11,448	252	12,482	(*)	(*)	16.4	16.9	19.2	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income		Deficit		Coefficient of variation (Percent) ³			
	Partnerships	Partners					Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Construction—Continued														
Special trade contractors: Contractors, not elsewhere classified														
Total	22,151	47,847	2,109,737	1,138,924	99,642	451,517	17,482	350,288	4,336	26,068	5.1	4.3	8.0	15.6
Under \$5,000 total	2,252	4,922	5,326	2,332	1,200	1,227	935	2,102	1,164	6,070	16.9	20.4	46.4	45.7
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	2,031	4,346	5,326	2,332	907	1,191	935	2,102	963	3,328	17.8	20.4	46.4	55.8
\$5,000 under \$10,000	2,339	4,878	18,668	6,782	1,188	1,235	1,537	4,766	802	1,504	16.7	16.9	24.3	40.6
\$10,000 under \$25,000	3,562	7,459	61,452	19,389	2,617	5,661	2,761	20,960	668	1,800	13.5	14.0	18.3	41.1
\$25,000 under \$50,000	4,977	10,666	183,785	54,498	9,270	18,568	4,307	54,144	670	3,291	11.4	11.6	14.8	42.8
\$50,000 under \$100,000	4,618	10,175	317,634	108,512	16,122	48,976	3,968	70,676	584	2,795	12.0	15.5	14.8	34.5
\$100,000 under \$200,000	2,242	4,735	316,011	155,026	10,192	54,960	58,379	59,747	1,175	16,618	16.6	22.2	9.3	(*)
\$200,000 under \$500,000	1,813	3,636	477,882	256,290	15,766	103,156	1,326	64,846	278	4,123	7.8	7.7	9.3	30.1
\$500,000 under \$1,000,000	362	934	263,341	185,400	7,338	74,671	315	26,281	(*)	(*)	14.3	14.4	18.7	(*)
\$1,000,000 under \$2,000,000	99	253	132,089	94,053	3,159	27,665	91	13,485	(*)	(*)	10.7	10.8	15.5	(*)
\$2,000,000 under \$5,000,000	63	223	202,049	164,735	1,609	68,370	56	15,153	(*)	(*)	12.8	13.3	16.3	(*)
\$5,000,000 under \$10,000,000	14	46	131,448	99,307	961	47,062	11	18,128	3	384	(*)	(*)	(*)	(*)
\$10,000,000 or more														
Manufacturing														
Total	26,326	74,535	6,642,800	4,517,126	246,637	1,167,583	20,478	799,854	8,735	458,827	4.2	1.8	2.8	1.9
Under \$5,000 total	5,456	14,012	8,233	6,352	2,588	1,320	1,810	1,922	3,846	20,718	10.9	15.4	35.7	26.8
No receipts reported	1,314	4,256	8,233	—	1,291	(*)	(*)	(*)	1,235	15,681	22.0	(*)	(*)	26.8
\$1 under \$5,000	4,142	9,756	8,233	6,352	1,307	1,320	1,735	1,248	2,407	7,807	12.5	15.4	26.4	32.7
\$5,000 under \$10,000	2,558	6,434	18,294	8,738	2,023	1,471	1,735	3,448	1,086	7,714	13.5	15.4	27.6	43.1
\$10,000 under \$25,000	5,045	10,951	85,607	34,412	5,031	7,078	3,623	20,765	1,422	7,602	11.3	11.7	16.6	32.2
\$25,000 under \$50,000	4,287	9,242	153,325	62,891	7,643	22,465	3,363	34,171	904	7,506	12.2	12.5	16.3	37.9
\$50,000 under \$100,000	3,599	8,068	282,603	100,239	10,316	42,940	2,724	53,476	808	9,753	13.2	13.5	19.3	22.4
\$100,000 under \$200,000	3,805	8,886	255,837	18,603	18,603	123,059	3,468	80,373	303	4,213	12.4	12.6	16.8	48.8
\$200,000 under \$500,000	2,765	7,204	479,848	23,735	19,176	101,888	2,451	106,050	314	6,162	5.2	5.4	7.4	28.5
\$500,000 under \$1,000,000	942	3,668	651,345	408,816	16,359	197,344	821	64,003	112	8,048	9.2	9.2	12.7	24.3
\$1,000,000 under \$2,000,000	449	2,195	611,136	426,787	15,770	118,433	379	57,631	68	15,713	5.1	5.5	8.1	11.6
\$2,000,000 under \$5,000,000	251	1,608	779,212	560,103	16,696	137,983	69,436	78,924	30	3,524	6.4	6.6	9.7	38.8
\$5,000,000 under \$10,000,000	99	326	88,949	32,606	3,606	42,288	78	54,596	21	42,288	(*)	(*)	(*)	(*)
\$10,000,000 or more	70	1,432	2,219,602	1,680,059	94,655	289,345	51	242,557	19	316,676	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture														
Total	5,158	12,385	1,050,981	684,586	61,138	164,890	3,853	73,175	1,438	59,189	10.2	4.6	10.2	6.4
Under \$5,000 total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,069	2,205	18,638	5,498	1,382	1,456	936	5,926	(*)	(*)	24.7	25.3	30.8	(*)
\$25,000 under \$50,000	906	1,879	33,795	11,477	3,483	4,490	605	5,442	(*)	(*)	26.4	27.0	37.8	(*)
\$50,000 under \$100,000	821	1,910	57,823	15,437	4,161	7,826	553	6,635	(*)	(*)	28.0	28.9	39.9	(*)
\$100,000 under \$200,000	760	1,888	101,105	53,164	7,147	18,758	618	10,540	(*)	(*)	28.9	28.5	34.1	(*)
\$200,000 under \$500,000	486	1,281	146,356	76,185	7,797	23,162	436	17,824	(*)	(*)	12.4	12.8	17.2	(*)
\$500,000 under \$1,000,000	166	446	116,274	50,963	8,442	33,161	161	12,688	(*)	(*)	21.6	22.0	27.8	(*)
\$1,000,000 under \$2,000,000	80	238	106,989	78,626	5,324	18,435	52	4,522	28	4,644	11.0	11.2	18.8	19.2
\$2,000,000 under \$5,000,000	31	133	101,892	83,731	3,812	14,571	20	3,796	(*)	(*)	17.6	18.4	25.8	(*)
\$5,000,000 under \$10,000,000	13	55	94,257	65,176	1,910	10,555	(*)	(*)	8	14,498	(*)	(*)	(*)	(*)
\$10,000,000 or more	10	206	270,140	232,357	18,846	52,867	(*)	(*)	9	19,715	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries														
Total	4,634	12,225	913,826	205,726	12,428	128,300	3,426	81,753	1,386	14,284	11.0	7.1	7.2	26.8
Under \$5,000 total	1,202	3,010	1,935	2,917	251	(*)	(*)	(*)	(*)	(*)	(*)	31.1	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	1,136	2,878	1,935	2,917	251	(*)	(*)	(*)	(*)	(*)	(*)	31.1	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,069	2,204	19,168	6,679	(*)	(*)	669	3,134	(*)	(*)	24.7	25.5	35.4	(*)
\$25,000 under \$50,000	670	1,608	23,713	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	31.8	(*)	(*)
\$50,000 under \$100,000	468	1,004	56,734	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	35.3	(*)	(*)
\$100,000 under \$200,000	320	757	94,270	44,318	2,661	15,424	256	11,365	(*)	(*)	(*)	35.4	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	27,312	(*)	(*)	(*)	(*)	(*)	15.6	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	32	156	41,419	21,806	886	10,865	32	6,820	(*)	(*)	(*)	17.8	21.2	(*)
\$2,000,000 under \$5,000,000	8	352	55,072	(*)	(*)	6,089	(*)	(*)	(*)	(*)	(*)	23.2	(*)	(*)
\$5,000,000 under \$10,000,000	213	8	9,769	1,104	1,104	15,371	7	10,091	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	5	13	25,593	20,386	112	25,593	5	25,593	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (loss)		Deficit		Coefficient of variation (Percent) ³				
	Partnerships	Partners					Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Manufacturing—Continued															
Machinery, except electrical															
Total	2,376	5,337	515,064	307,996	10,578	125,165	67,034	1,746	84,726	630	17,882	15.2	7.8	12.4	6.6
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries															
Total	16,858	44,586	4,762,499	3,316,638	162,681	748,208	182,538	11,651	560,300	5,279	367,762	5.6	2.1	3.3	1.6
Under \$5,000, total	3,777	9,504	5,513	3,247	1,892	(*)	(*)	1,135	867	2,642	17,932	13.1	18.7	33.2	23.8
No receipts reported	1,039	3,229	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	2,738	6,275	5,513	3,247	1,892	(*)	(*)	1,135	867	2,642	17,932	13.1	18.7	33.2	23.8
\$5,000 under \$10,000	3,336	8,279	5,513	3,247	1,892	(*)	(*)	1,135	867	2,642	17,932	13.1	18.7	33.2	23.8
\$10,000 under \$25,000	2,358	5,444	3,767	19,517	2,459	3,790	1,215	1,335	7,874	823	5,659	16.6	17.2	27.8	36.3
\$25,000 under \$50,000	2,510	5,286	88,186	41,549	2,690	13,277	18,954	2,108	23,391	(*)	(*)	16.0	16.4	20.4	(*)
\$50,000 under \$100,000	1,856	4,112	133,944	59,697	3,997	25,069	23,123	1,467	28,769	(*)	(*)	18.5	18.7	26.2	(*)
\$100,000 under \$200,000	2,161	5,128	154,493	104,493	10,439	125,418	84,317	1,855	32,335	1,168	1,920	16.8	16.2	22.9	(*)
\$200,000 under \$500,000	1,814	4,112	154,493	104,493	10,439	125,418	84,317	1,855	32,335	1,168	1,920	16.8	16.2	22.9	(*)
\$500,000 under \$1,000,000	1,689	2,816	474,853	323,780	8,832	106,065	37,919	590	43,066	90	5,147	10.5	10.8	15.2	28.1
\$1,000,000 under \$2,000,000	284	1,532	400,375	263,203	8,648	74,708	29,204	256	39,386	36	10,184	6.0	6.2	9.4	14.8
\$2,000,000 under \$5,000,000	187	1,081	574,633	414,135	10,168	99,737	53,505	172	56,480	(*)	27,112	(*)	7.6	10.1	(*)
\$5,000,000 under \$10,000,000	5	1,485	1,555,322	1,298,223	74,689	163,916	(*)	43	204,176	9	282,655	(*)	(*)	(*)	(*)
\$10,000,000 or more	52	1,261	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services															
Total	17,157	53,091	2,450,574	888,832	349,498	304,921	(*)	11,053	299,295	6,104	324,456	5.6	3.2	6.1	3.1
Under \$5,000, total	3,355	17,035	6,181	(*)	32,545	(*)	(*)	1,400	(*)	1,855	137,904	13.7	17.9	32.0	2.4
No receipts reported	2,963	15,457	6,181	(*)	29,509	(*)	(*)	1,334	(*)	226	131,213	35.4	(*)	(*)	2.1
\$1 under \$5,000	2,963	15,457	6,181	(*)	29,509	(*)	(*)	1,334	(*)	226	131,213	35.4	(*)	(*)	2.1
\$5,000 under \$10,000	1,222	2,745	9,095	6,942	30,849	(*)	(*)	702	1,582	520	36,534	22.5	22.9	37.8	27.8
\$10,000 under \$25,000	3,277	7,828	55,959	6,942	11,280	5,315	1,118	1,903	9,734	1,374	9,616	13.7	14.0	25.3	3.6
\$25,000 under \$50,000	3,527	8,117	133,442	(*)	20,548	16,411	13,270	2,521	23,525	1,006	10,255	13.1	13.3	20.7	34.3
\$50,000 under \$100,000	2,409	6,947	169,821	22,103	20,374	21,270	26,698	1,804	37,205	605	10,507	15.3	15.6	20.9	38.3
\$100,000 under \$200,000	1,770	4,212	250,317	45,912	25,296	49,149	20,843	1,436	34,901	334	14,058	17.3	17.3	26.6	30.3
\$200,000 under \$500,000	1,053	3,218	328,710	103,758	36,984	54,733	14,627	775	35,831	278	21,206	8.3	8.6	14.9	28.6
\$500,000 under \$1,000,000	339	1,216	234,332	69,991	27,559	36,073	16,303	280	28,542	49	12,239	14.4	14.6	30.6	12.4
\$1,000,000 under \$2,000,000	182	977	256,766	124,366	37,397	31,406	6,420	132	27,262	50	20,842	9.6	10.1	17.7	2.3
\$2,000,000 under \$5,000,000	91	485	286,483	112,679	52,464	46,622	(*)	64	28,036	27	37,048	9.5	9.7	22.2	1.4
\$5,000,000 under \$10,000,000	19	260	1,211,171	60,138	8,389	21,158	13,922	17	16,427	6	14,247	(*)	(*)	(*)	(*)
\$10,000,000 or more	13	51	618,597	314,300	45,803	21,331	42,579	9	54,321	(*)	(*)	(*)	(*)	(*)	(*)
Transportation: Total															
Total	14,512	37,211	1,963,163	822,834	333,460	243,913	76,763	9,259	225,921	5,554	147,159	6.0	3.7	7.4	5.9
Under \$5,000, total	2,068	5,682	4,679	(*)	32,545	(*)	(*)	(*)	(*)	1,468	132,227	17.1	21.2	(*)	24.6
No receipts reported	1,877	5,682	4,679	(*)	29,509	(*)	(*)	(*)	(*)	1,261	127,450	18.5	(*)	(*)	23.2
\$1 under \$5,000	1,877	5,682	4,679	(*)	29,509	(*)	(*)	(*)	(*)	1,261	127,450	18.5	(*)	(*)	23.2
\$5,000 under \$10,000	1,154	2,608	8,113	6,107	2,174	4,149	(*)	635	1,479	519	3,360	23.1	23.6	37.8	40.2
\$10,000 under \$25,000	2,944	7,162	50,157	6,107	11,280	5,315	(*)	1,704	8,263	1,240	9,624	14.5	14.8	27.9	29.4
\$25,000 under \$50,000	3,091	7,085	118,105	(*)	18,161	16,411	13,319	2,298	19,623	853	9,924	14.0	14.2	32.5	38.7
\$50,000 under \$100,000	1,566	4,212	169,821	22,103	20,374	21,270	27,398	1,804	37,205	605	10,507	15.3	15.6	21.0	44.4
\$100,000 under \$200,000	1,166	3,759	223,635	45,912	25,296	49,149	12,400	1,236	25,823	330	13,423	18.1	18.1	24.6	31.4
\$200,000 under \$500,000	918	2,689	284,390	96,493	30,851	45,991	15,782	678	31,053	278	21,206	8.3	8.6	16.4	21.9
\$500,000 under \$1,000,000	283	899	198,702	62,572	20,707	28,546	16,282	246	25,346	37	9,064	16.0	16.2	33.9	2.5
\$1,000,000 under \$2,000,000	160	912	222,669	112,936	35,188	21,706	704	110	31,545	50	20,842	10.6	11.2	31.4	2.3
\$2,000,000 under \$5,000,000	78	448	224,892	92,480	48,459	39,369	(*)	52	33,965	26	35,987	(*)	10.6	26.2	1.4
\$5,000,000 under \$10,000,000	17	255	1,061,718	56,826	7,724	16,170	11,410	15	13,915	5	3,767	(*)	(*)	(*)	(*)
\$10,000,000 or more	9	43	364,379	309,617	11,891	8,508	10,493	6	17,755	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	Number of partnerships	Coefficient of variation (Percent) ³	
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Business receipts ⁴	Net income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(15)													
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued													
Transportation: Trucking and warehousing													
Total	9,789	23,420	1,154,935	401,146	93,911	178,853	70,664	6,237	109,125	3,552	38,481	7.3	5.2
Under \$5,000, total	890	1,894	2,050	(*)	1,019	(*)	-3,920	(*)	(*)	690	4,393	26.0	32.4
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	826	1,704	2,050	(*)	1,005	(*)	-1,575	(*)	(*)	626	2,038	27.8	32.4
\$5,000 under \$10,000	737	1,525	5,706	(*)	1,418	(*)	-1,940	(*)	(*)	626	2,038	28.7	29.2
\$10,000 under \$25,000	737	1,525	5,706	(*)	1,418	(*)	-1,940	(*)	(*)	626	2,038	28.7	29.2
\$25,000 under \$50,000	2,114	5,556	36,900	5,082	5,951	2,937	1,553	1,238	5,856	936	4,303	16.6	33.5
\$50,000 under \$100,000	2,423	5,378	91,249	(*)	13,381	10,450	9,344	1,687	15,802	716	6,458	15.9	18.1
\$100,000 under \$200,000	4,439	2,879	102,109	(*)	13,250	9,183	11,789	1,336	21,555	201	3,545	20.1	26.4
\$200,000 under \$500,000	1,123	2,537	16,835	18,223	16,835	30,634	17,741	843	18,757	280	7,016	21.3	21.5
\$500,000 under \$1,000,000	698	1,822	212,302	22,521	20,632	41,534	15,609	533	22,465	165	6,656	10.2	10.5
\$1,000,000 under \$2,000,000	160	338	112,110	40,849	6,294	7,408	7,408	142	7,408	(*)	(*)	22.1	22.6
\$2,000,000 under \$5,000,000	89	269	120,428	68,631	8,225	15,157	3,906	59	5,381	29	1,475	14.5	15.0
\$5,000,000 under \$10,000,000	46	172	127,743	57,152	4,497	26,648	6,650	36	6,901	(*)	(*)	14.9	23.1
\$10,000,000 or more	7	26	41,838	23,828	1,697	10,412	2,007	7	2,007	(*)	(*)	(*)	(*)
Total	4,723	13,791	808,248	421,488	139,549	67,060	6,099	3,021	116,796	1,702	108,697	10.7	5.3
Under \$5,000, total	1,178	3,788	2,829	(*)	4,182	(*)	-7,904	(*)	(*)	778	8,844	22.7	28.2
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	1,035	2,571	2,829	(*)	1,708	(*)	-8,819	(*)	(*)	633	2,758	24.8	28.2
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	770	1,606	13,257	(*)	3,934	(*)	-2,214	(*)	(*)	(*)	(*)	28.5	28.5
\$25,000 under \$50,000	665	1,707	28,856	(*)	4,180	(*)	1,935	(*)	(*)	(*)	(*)	30.1	30.7
\$50,000 under \$100,000	785	1,892	54,375	(*)	5,698	10,700	9,678	600	15,026	(*)	(*)	32.2	32.6
\$100,000 under \$200,000	443	1,219	61,433	(*)	7,477	13,590	6,591	(*)	(*)	(*)	(*)	34.5	33.5
\$200,000 under \$500,000	220	867	72,088	44,242	10,169	10,169	8,747	104	8,588	75	8,615	18.1	19.0
\$500,000 under \$1,000,000	123	561	66,592	41,723	5,605	5,605	8,874	104	17,589	19	8,725	23.2	19.4
\$1,000,000 under \$2,000,000	72	544	102,441	49,305	26,963	6,639	-3,202	51	18,185	21	19,367	15.5	16.7
\$2,000,000 under \$5,000,000	32	276	43,942	27,149	4,342	12,721	-18,587	(*)	(*)	16	34,746	13.9	15.0
\$5,000,000 under \$10,000,000	10	229	64,340	33,198	6,027	5,758	9,403	8	11,908	(*)	(*)	(*)	(*)
\$10,000,000 or more	5	19	224,081	166,365	11,779	2,005	9,385	3	16,617	4	9,737	(*)	(*)
Total	2,845	15,850	487,391	66,198	116,038	61,008	-103,924	1,795	73,374	850	177,298	14.7	5.5
Under \$5,000, total	1,187	1,353	1,502	(*)	27,344	548	-124,153	800	(*)	387	124,677	23.1	32.6
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	1,102	1,182	1,502	(*)	(*)	548	-166	(*)	(*)	(*)	(*)	24.1	32.6
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total	193,466	449,210	45,168,485	34,420,994	483,422	3,317,560	2,858,574	137,175	3,022,727	55,240	384,153	14.1	12.1
Under \$5,000, total	20,670	45,602	41,540	31,009	4,352	1,882	-25,617	8,202	9,005	14,268	34,622	5.5	7.0
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	1,804	4,784	41,540	(*)	4,317	(*)	-4,882	(*)	(*)	12,536	9,291	18.8	38.5
\$5,000 under \$10,000	1,804	4,784	41,540	(*)	4,317	(*)	-4,882	(*)	(*)	12,536	9,291	18.8	38.5
\$10,000 under \$25,000	20,244	21,976	34,738	28,115	2,815	4,559	4,559	4,432	7,488	5,400	18,872	8.1	16.4
\$25,000 under \$50,000	20,244	21,976	34,738	28,115	2,815	4,559	4,559	4,432	7,488	5,400	18,872	8.1	16.4
\$50,000 under \$100,000	58,718	1,001,009	598,912	598,912	25,377	79,311	71,191	18,786	116,964	8,432	45,773	4.8	4.9
\$100,000 under \$200,000	37,027	85,168	53,390,019	3,895,392	25,377	20,262	48,143	25,396	53,390	5,978	52,985	4.6	4.6
\$200,000 under \$500,000	81,433	76,196	9,700,670	6,948,821	106,694	830,457	780,750	27,631	808,755	9,721	48,015	1.4	1.4
\$500,000 under \$1,000,000	8,926	26,310	5,988,545	4,598,331	399,241	59,154	7,982	418,055	418,055	818	18,814	3.0	3.0
\$1,000,000 under \$2,000,000	3,891	11,895	5,394,143	4,301,532	43,401	390,457	260,569	15,736	278,170	305	17,601	2.2	2.7
\$2,000,000 under \$5,000,000	375	1,168	2,544,268	2,124,873	15,351	182,056	18,873	1,883	271,376	40	6,403	0.4	0.4
\$5,000,000 under \$10,000,000	214	1,841	6,610,132	5,677,144	32,239	280,397	170,219	201	176,213	13	5,984	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (deficit)	Net income		Deficit	Coefficient of variation		Net income	Deficit
	Partnerships	Partners						Number of partnerships	Amount		Number of partnerships	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued														
Wholesale trade														
Total	31,003	76,327	18,009,402	13,320,263	121,848	742,966	819,355	22,468	804,178	8,321	37	84,973	1.9	3.4
Under \$5,000, total	4,546	10,430	7,510	5,576	691	(*)	-3,740	1,905	6,324	2,577	11.9	10,064	18.1	54.3
No receipts reported	684	2,188	1,516	1,046	(*)	(*)	-1,476	(*)	(*)	483	30.3	8,204	(*)	75.7
\$5,000 under \$10,000	3,854	9,242	7,510	5,576	490	(*)	-2,264	1,704	6,324	2,064	12.9	3,860	18.1	30.4
\$10,000 under \$25,000	3,810	7,967	64,817	26,163	5,716	5,510	1,364	2,336	12,436	1,407	13.4	2,272	19.7	36.3
\$25,000 under \$50,000	2,843	6,705	110,872	60,731	3,405	7,842	10,381	2,003	18,826	940	14.8	9,445	14.8	23.2
\$50,000 under \$100,000	3,444	7,917	255,213	145,347	8,101	19,321	35,037	2,573	48,088	871	13.9	11,051	13.9	20.6
\$100,000 under \$200,000	4,738	10,323	538,832	308,304	14,086	49,086	86,216	3,463	94,946	703	11.9	8,730	11.9	17.4
\$200,000 under \$500,000	2,443	6,832	1,520,828	1,105,892	20,398	101,715	121,890	2,235	126,395	654	3.9	9,492	4.0	5.1
\$500,000 under \$1,000,000	1,687	5,139	2,370,154	1,964,212	17,348	132,018	126,659	1,544	134,280	121	4.7	57	5.4	13.2
\$1,000,000 under \$2,000,000	1,110	3,456	2,948,247	2,458,016	16,421	130,020	131,516	886	135,577	63	7.7	4,835	8.3	13.6
\$2,000,000 under \$5,000,000	248	736	4,778,553	4,416,064	18,358	118,441	105,341	125	125,725	21	(*)	1,963	(*)	23.8
\$5,000,000 or more	156	1,105	4,778,553	4,416,064	18,358	118,441	105,341	146	106,744	10	(*)	3,403	(*)	(*)
Retail trade: Total	162,299	372,524	26,133,499	21,084,007	341,387	2,572,260	1,836,270	114,609	2,115,666	46,952	1.9	279,360	1.6	2.4
Under \$5,000, total	16,122	36,172	34,030	25,433	3,681	1,063	-21,877	4,297	2,681	11,691	6.2	24,556	7.8	19.0
No receipts reported	1,110	2,606	(*)	(*)	(*)	(*)	-3,086	(*)	(*)	1,043	23.9	3,087	(*)	43.3
\$5,000 under \$10,000	15,012	32,566	34,030	25,433	3,545	1,063	-18,781	4,220	2,680	10,648	8.5	21,471	19.0	13.5
\$10,000 under \$25,000	18,934	36,247	282,729	173,417	2,427	4,163	8,571	3,424	5,995	4,579	9.1	4,486	9.1	18.1
\$25,000 under \$50,000	24,276	51,881	887,931	538,638	8,367	71,469	9,145	6,942	31,733	6,459	6.2	22,588	11.6	14.8
\$50,000 under \$100,000	28,265	65,463	2,044,136	1,314,670	40,290	181,941	59,328	16,717	95,656	7,492	5.1	36,328	5.2	12.3
\$100,000 under \$200,000	32,741	73,963	3,231,860	2,147,941	46,199	397,271	151,164	20,785	214,238	7,413	4.6	63,134	4.7	6.8
\$200,000 under \$500,000	26,608	64,229	8,736,963	5,730,963	66,199	523,271	397,527	23,233	441,752	5,275	4.2	125,863	4.3	5.8
\$500,000 under \$1,000,000	19,462	47,944	16,686,543	11,686,543	43,898	428,183	276,345	23,468	558,748	3,067	1.6	38,523	1.6	2.2
\$1,000,000 under \$2,000,000	2,218	6,782	3,015,137	2,331,778	26,017	256,706	133,123	2,029	143,303	164	2.0	10,190	2.0	2.9
\$2,000,000 under \$5,000,000	941	3,456	2,948,247	2,458,016	20,793	241,523	131,023	909	135,577	52	10.4	4,554	12.2	27.2
\$5,000,000 or more	156	1,105	4,778,553	4,416,064	15,861	101,350	25,390	110	29,800	19	(*)	4,440	(*)	20.0
Retail trade: Building materials, hardware, garden supply, and mobile home dealers	9,110	23,057	2,060,527	1,475,387	26,685	178,450	189,201	7,083	184,391	1,960	7.0	15,190	4.5	8.2
Under \$5,000, total	806	2,213	1,582	(*)	(*)	(*)	-668	(*)	(*)	668	28.4	998	38.4	41.9
No receipts reported	740	2,015	1,582	(*)	(*)	(*)	-668	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,184	3,170	45,079	30,424	1,478	2,719	2,182	801	4,392	(*)	23.1	(*)	23.5	38.2
\$50,000 under \$100,000	1,503	3,391	113,721	72,895	1,863	5,020	16,248	1,335	16,823	(*)	20.3	(*)	20.6	28.0
\$100,000 under \$200,000	2,066	4,931	261,451	161,451	3,044	21,022	29,472	1,804	30,797	(*)	16.7	(*)	16.7	23.8
\$200,000 under \$500,000	544	1,522	862,152	462,842	4,056	33,545	20,739	1,407	35,407	275	7.4	6,394	7.8	8.6
\$500,000 under \$1,000,000	195	638	381,175	286,091	4,056	33,545	20,739	522	25,464	(*)	11.8	(*)	12.1	14.0
\$1,000,000 under \$2,000,000	171	306	248,854	183,145	3,060	23,702	15,333	171	16,174	(*)	7.3	(*)	7.4	9.7
\$2,000,000 under \$5,000,000	171	306	248,854	183,145	3,060	23,702	15,333	64	15,122	(*)	12.4	(*)	12.8	16.6
\$5,000,000 or more	3	124	55,651	33,979	2,066	8,600	3,360	3	5,363	(*)	(*)	(*)	(*)	(*)
Retail trade: General merchandise stores	3,601	6,690	1,008,328	703,561	11,006	98,717	84,897	2,490	90,075	1,111	11.5	5,379	27.7	40.6
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	684	1,435	51,830	38,952	(*)	4,827	1,650	554	10,416	(*)	30.6	(*)	31.4	30.6
\$100,000 under \$200,000	622	1,311	94,168	71,102	1,291	4,827	9,896	554	10,416	(*)	29.3	(*)	29.6	31.1
\$200,000 under \$500,000	126	2,010	210,464	146,655	2,024	16,655	13,657	630	14,683	(*)	10.4	(*)	10.7	14.0
\$500,000 under \$1,000,000	126	396	63,571	42,822	986	7,601	5,191	108	5,958	(*)	25.1	(*)	25.5	34.2
\$1,000,000 under \$2,000,000	62	196	84,041	61,989	1,178	8,577	5,584	56	5,655	(*)	12.8	(*)	13.3	18.0
\$2,000,000 under \$5,000,000	103	302	379,566	268,262	3,439	38,998	42,737	101	43,029	(*)	64.8	(*)	72.8	84.5
\$5,000,000 or more	6	59	88,742	66,065	765	7,804	5,011	6	5,011	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	Coefficient of variation (Percent)*				
	Partnerships							Number of partnerships	Amount		Number of partnerships	Business receipts ³			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Food stores. Total															
Total	22,070	49,457	8,258,948	5,085,105	53,561	404,413	263,913	16,806	301,117	5,177	37,204	4.5	4.0	3.9	14.1
Under \$5,000 total	1,013	2,097	2,127	2,065	(*)	—	-2,411	(*)	(*)	745	2,416	25.4	33.2	(*)	39.6
\$5,000 under \$10,000	804	1,608	2,127	2,065	(*)	—	-1,855	(*)	(*)	(*)	(*)	26.6	33.2	(*)	(*)
\$10,000 under \$25,000	1,602	3,472	27,688	19,728	1,162	(*)	578	1,135	2,345	(*)	(*)	20.2	20.9	(*)	(*)
\$25,000 under \$50,000	3,954	5,992	104,811	80,631	2,152	8,252	1,852	2,021	7,490	893	5,536	15.2	15.5	22.7	54.6
\$50,000 under \$100,000	5,153	7,124	228,357	172,943	3,080	13,251	13,033	2,417	21,303	1,219	8,270	12.4	14.5	22.0	48.3
\$100,000 under \$200,000	5,993	12,622	860,500	670,451	9,080	41,945	53,391	4,607	58,950	1,219	5,569	10.4	10.6	13.8	30.5
\$200,000 under \$500,000	4,461	9,787	1,382,797	1,114,230	11,070	76,394	72,789	3,877	79,432	566	6,643	4.3	4.3	5.7	22.8
\$500,000 under \$1,000,000	1,587	3,829	1,071,300	887,477	7,603	70,658	60,684	1,435	52,272	152	1,568	8.0	7.7	9.3	31.5
\$1,000,000 under \$2,000,000	706	1,987	966,652	796,348	6,020	64,960	33,993	540	36,257	64	2,264	3.7	3.8	4.8	17.3
\$2,000,000 under \$5,000,000	308	1,005	911,855	749,764	7,312	64,887	23,147	292	23,583	(*)	(*)	21.9	22.9	10.3	(*)
\$5,000,000 under \$10,000,000	37	207	245,482	196,553	1,833	21,681	7,338	31	7,864	7	649	(*)	(*)	(*)	(*)
\$10,000,000 or more	17	279	495,881	413,100	3,070	43,211	11,212	16	11,535	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Food stores. Grocery stores															
Total	14,991	33,853	5,179,301	4,272,899	38,992	294,791	205,541	12,075	225,629	2,696	20,087	5.3	4.7	4.3	20.1
Under \$5,000 total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	736	1,606	14,384	12,081	537	(*)	-619	(*)	(*)	(*)	(*)	29.9	30.6	(*)	(*)
\$25,000 under \$50,000	1,822	3,777	58,032	52,000	1,022	3,189	6,268	1,554	8,910	(*)	(*)	19.9	19.9	24.2	(*)
\$50,000 under \$100,000	3,664	7,000	108,500	93,200	1,324	6,268	13,321	1,324	10,832	(*)	(*)	19.9	20.2	20.2	(*)
\$100,000 under \$200,000	4,453	9,374	644,280	532,427	5,963	18,440	38,161	3,569	41,352	884	3,191	12.0	12.3	15.0	38.1
\$200,000 under \$500,000	3,476	7,650	890,528	719,551	7,935	48,744	51,197	2,980	55,804	470	4,607	4.9	5.0	6.4	21.9
\$500,000 under \$1,000,000	1,247	2,892	645,003	593,870	5,592	48,803	36,712	1,131	38,036	116	1,324	3.9	8.9	10.6	(*)
\$1,000,000 under \$2,000,000	639	1,697	870,679	722,651	5,317	58,093	30,009	575	32,220	52	2,211	3.9	4.0	5.0	17.7
\$2,000,000 under \$5,000,000	282	991	460,390	368,989	7,107	57,774	22,166	278	22,587	(*)	(*)	23.1	24.2	10.6	(*)
\$5,000,000 under \$10,000,000	35	196	231,110	185,360	1,712	20,197	6,850	29	7,376	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	15	273	453,334	383,443	2,286	37,587	9,552	14	9,875	7	649	(*)	(*)	(*)	(*)
Retail trade: Food stores. Other food stores															
Total	7,079	15,604	1,119,567	813,406	14,679	109,832	58,372	4,731	75,489	2,281	17,117	8.5	8.5	9.4	19.1
Under \$5,000 total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	866	1,866	13,304	7,647	625	(*)	1,197	(*)	667	(*)	(*)	27.5	28.4	38.6	(*)
\$25,000 under \$50,000	1,022	2,205	38,779	27,731	1,110	5,083	-4,416	(*)	1,794	(*)	(*)	25.6	26.2	(*)	(*)
\$50,000 under \$100,000	1,153	2,448	108,500	80,631	3,217	12,541	15,220	1,038	17,598	(*)	(*)	21.1	21.5	27.3	(*)
\$100,000 under \$200,000	1,440	3,248	216,220	158,024	3,315	27,705	19,220	1,038	23,628	(*)	(*)	19.9	20.2	25.1	(*)
\$200,000 under \$500,000	983	2,117	304,487	223,702	3,135	27,650	21,592	887	23,628	(*)	(*)	15.2	15.5	11.8	55.1
\$500,000 under \$1,000,000	340	947	226,297	173,607	2,011	21,655	13,972	304	14,236	(*)	(*)	15.2	15.5	11.8	(*)
\$1,000,000 under \$2,000,000	67	170	92,973	70,747	903	6,867	3,964	65	4,037	(*)	(*)	12.4	12.7	17.1	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	7,128	2,148	4	2,148	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	4	17	56,919	40,650	905	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations. Total															
Total	27,629	58,752	7,582,166	5,177,430	53,971	433,555	363,096	22,038	404,026	5,429	40,830	3.9	2.2	3.8	12.4
Under \$5,000 total	804	1,675	1,580	(*)	(*)	—	-1,906	(*)	(*)	(*)	(*)	28.6	35.6	(*)	(*)
\$5,000 under \$10,000	804	1,675	1,580	(*)	(*)	—	-1,906	(*)	(*)	(*)	(*)	28.6	35.6	(*)	(*)
\$10,000 under \$25,000	1,678	3,889	29,684	19,042	559	(*)	3,383	(*)	5,570	(*)	(*)	19.7	20.2	40.8	56.9
\$25,000 under \$50,000	2,974	4,948	98,540	60,256	1,940	5,150	9,743	1,650	11,491	684	2,448	18.5	18.9	28.2	40.5
\$50,000 under \$100,000	4,009	6,556	284,551	216,711	3,413	12,541	20,673	3,124	28,456	885	7,777	12.6	12.8	18.2	33.3
\$100,000 under \$200,000	6,073	18,832	1,184,559	926,060	9,413	55,444	85,582	6,871	92,638	1,069	10,056	8.8	9.0	11.0	34.1
\$200,000 under \$500,000	7,686	16,439	2,713,678	1,815,903	17,456	141,349	147,974	6,672	155,795	996	7,821	3.3	3.4	4.5	13.4
\$500,000 under \$1,000,000	1,501	3,468	997,422	826,485	6,344	54,583	42,097	1,279	45,698	213	3,601	7.1	7.3	9.5	32.4
\$1,000,000 under \$2,000,000	704	1,819	961,677	821,789	4,790	53,046	25,401	659	27,806	62	2,175	3.7	3.8	4.9	20.0
\$2,000,000 under \$5,000,000	301	836	904,552	763,303	5,224	60,179	19,801	279	21,088	22	1,187	6.4	6.4	8.7	38.4
\$5,000,000 under \$10,000,000	55	200	312,727	213,727	1,182	29,176	6,686	47	7,493	9	1,272	(*)	(*)	(*)	(*)
\$10,000,000 or more	25	152	379,990	330,645	2,245	21,644	7,312	24	7,777	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of operations	Depreciation	Payroll	Net income		Deficit	Coefficient of variation		Net income	Deficit		
	Partnerships	Partners					Number of partnerships	Amount		Number of partnerships	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Furniture and home furnishings stores															
Total	11,049	25,368	1,720,168	1,165,324	17,234	135,390	136,382	7,702	153,319	3,137	16,936	8.9	8.3	7.5	15.5
Under \$5,000, total	1,153	2,708	2,012	1,665	(*)	(*)	-1,275	(*)	(*)	(*)	1,356	23.7	30.6	(*)	44.4
No receipts reported	(*)	(*)	2,012	1,665	(*)	(*)	-1,268	(*)	(*)	(*)	686	(*)	30.6	(*)	44.6
\$1 under \$5,000	1,086	2,440	2,012	1,665	(*)	(*)	-1,268	(*)	(*)	(*)	677	(*)	28.6	(*)	44.6
\$5,000 under \$10,000	801	1,591	4,396	3,193	1,035	1,069	826	1,069	3,185	(*)	293	21.1	29.4	(*)	(*)
\$10,000 under \$25,000	1,352	3,599	25,686	14,979	1,035	(*)	626	(*)	(*)	(*)	(*)	28.6	21.1	(*)	(*)
\$25,000 under \$50,000	1,406	2,816	50,695	26,348	1,209	2,212	3,408	804	6,231	(*)	(*)	21.6	21.9	36.8	(*)
\$50,000 under \$100,000	1,805	4,144	144,372	92,933	2,133	4,920	17,332	1,571	19,895	(*)	(*)	18.4	18.6	24.2	(*)
\$100,000 under \$250,000	2,286	4,920	316,978	207,652	4,025	27,969	45,797	2,073	37,494	(*)	(*)	16.2	16.4	20.1	(*)
\$250,000 under \$500,000	1,852	3,599	148,955	92,933	1,852	18,994	17,014	260	18,659	(*)	(*)	15.5	15.7	21.6	(*)
\$500,000 under \$1,000,000	318	559	219,133	148,955	1,781	18,994	17,014	260	18,659	(*)	(*)	15.5	15.7	21.6	(*)
\$1,000,000 under \$2,000,000	80	294	108,950	70,228	971	13,803	7,800	76	8,350	(*)	(*)	12.2	12.4	15.4	(*)
\$2,000,000 under \$5,000,000	59	280	188,192	150,064	550	11,800	9,202	59	9,202	(*)	(*)	12.2	12.4	15.4	(*)
\$5,000,000 under \$10,000,000	6	105	171,474	142,159	551	12,106	3,865	3	3,865	(*)	(*)	12.2	12.4	15.4	(*)
\$10,000,000 or more	3	105	171,474	142,159	551	12,106	3,865	3	3,865	(*)	(*)	12.2	12.4	15.4	(*)
Retail trade: Eating places															
Total	23,016	59,318	3,254,804	1,662,343	76,469	696,914	224,089	15,164	265,596	5,645	81,507	4.7	3.6	4.8	12.9
Under \$5,000, total	1,219	2,553	2,580	1,773	524	(*)	-3,329	(*)	(*)	(*)	3,692	23.1	30.9	(*)	36.0
No receipts reported	(*)	(*)	2,580	1,773	524	(*)	-3,329	(*)	(*)	(*)	3,692	23.1	30.9	(*)	36.0
\$1 under \$5,000	1,003	2,073	2,580	1,773	440	(*)	-2,354	(*)	(*)	(*)	2,717	25.6	30.9	(*)	44.2
\$5,000 under \$10,000	1,594	4,144	4,396	3,193	1,035	1,069	826	1,069	3,185	(*)	(*)	21.6	21.9	36.8	(*)
\$10,000 under \$25,000	1,352	3,599	25,686	14,979	1,035	(*)	626	(*)	(*)	(*)	293	21.1	29.4	(*)	44.6
\$25,000 under \$50,000	1,406	2,816	50,695	26,348	1,209	2,212	3,408	804	6,231	(*)	(*)	21.6	21.9	36.8	(*)
\$50,000 under \$100,000	1,805	4,144	144,372	92,933	2,133	4,920	17,332	1,571	19,895	(*)	(*)	18.4	18.6	24.2	(*)
\$100,000 under \$250,000	2,286	4,920	316,978	207,652	4,025	27,969	45,797	2,073	37,494	(*)	(*)	16.2	16.4	20.1	(*)
\$250,000 under \$500,000	1,852	3,599	148,955	92,933	1,852	18,994	17,014	260	18,659	(*)	(*)	15.5	15.7	21.6	(*)
\$500,000 under \$1,000,000	1,025	5,860	678,476	396,360	12,841	159,214	57,238	987	62,090	(*)	(*)	8.8	8.9	10.9	(*)
\$1,000,000 under \$2,000,000	161	822	214,741	98,881	5,298	50,139	12,512	142	18,033	(*)	(*)	8.0	8.1	10.7	(*)
\$2,000,000 under \$5,000,000	26	228	75,114	34,617	2,867	34,759	8,034	22	37,776	(*)	(*)	21.7	21.7	33.3	(*)
\$5,000,000 under \$10,000,000	10	141	101,257	49,769	2,867	27,214	8,034	6	9,032	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	10	141	101,257	49,769	2,867	27,214	8,034	6	9,032	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Drinking places															
Total	9,388	20,385	823,152	311,799	19,507	80,570	50,909	5,286	55,622	3,120	14,713	8.0	8.4	11.6	21.5
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	1,352	2,820	24,488	14,548	1,531	2,769	-1,402	(*)	(*)	(*)	2,882	21.9	22.3	(*)	39.7
\$10,000 under \$25,000	3,145	8,660	118,982	60,672	2,978	14,353	11,610	2,559	14,209	(*)	(*)	14.4	14.7	20.3	(*)
\$25,000 under \$50,000	2,774	6,084	190,556	102,078	7,334	18,143	13,888	2,005	20,909	(*)	(*)	15.1	15.3	22.3	(*)
\$50,000 under \$100,000	1,919	2,274	137,688	57,972	3,981	21,610	13,280	988	14,359	(*)	(*)	24.6	25.0	32.8	(*)
\$100,000 under \$250,000	376	1,015	11,687	5,965	1,651	2,416	3,285	334	3,622	(*)	(*)	14.3	14.4	17.4	(*)
\$250,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Liquor stores															
Total	4,198	9,291	1,006,656	795,449	9,796	54,630	58,614	3,215	63,656	983	5,042	9.4	8.4	9.2	30.2
Under \$5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	823	2,020	64,132	50,538	897	17,105	3,402	640	5,017	(*)	(*)	26.6	26.9	40.3	(*)
\$100,000 under \$250,000	1,562	3,599	178,645	106,615	1,782	20,715	26,446	1,303	27,750	(*)	(*)	15.6	15.8	25.8	(*)
\$250,000 under \$500,000	1,562	3,599	178,645	106,615	1,782	20,715	26,446	1,303	27,750	(*)	(*)	15.6	15.8	25.8	(*)
\$500,000 under \$1,000,000	319	712	213,307	168,821	1,162	9,846	16,036	310	16,036	(*)	(*)	15.6	16.0	18.5	(*)
\$1,000,000 under \$2,000,000	53	166	73,374	61,545	627	3,622	4,277	51	4,314	(*)	(*)	22.3	23.1	17.7	(*)
\$2,000,000 under \$5,000,000	20	166	58,095	49,236	162	3,095	2,977	20	2,967	(*)	(*)	22.3	23.1	25.5	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]															
Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)		Deficit		Coefficient of variation (Percent) ³				
	Partnerships	Partners					Number of partnerships	Amount	Number of partnerships	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Other retail trade															
Total	39,192	87,479	4,231,147	2,808,287	80,577	386,131	353,058	24,506	417,550	14,384	84,492	3.7	3.0	4.7	11.0
Under \$5,000, total	8,502	18,476	18,193	13,200	—	316	—8,093	2,671	1,756	5,831	9,843	8.7	10.6	24.4	18.4
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	8,084	17,573	18,193	13,200	—	316	—6,635	2,671	1,756	5,413	8,391	8.9	10.6	24.4	17.0
\$5,000 under \$10,000	3,288	6,843	24,160	15,968	7,718	—	—2,827	1,687	3,008	1,535	5,636	10.0	14.3	25.6	33.9
\$10,000 under \$25,000	5,805	13,010	99,461	60,577	4,960	—	3,860	3,834	11,406	2,105	7,806	14.0	19.8	17.6	—
\$25,000 under \$50,000	5,812	12,294	206,663	120,437	8,996	—	15,333	3,650	24,976	2,222	9,643	10.5	10.7	19.0	23.7
\$50,000 under \$100,000	5,786	12,267	385,525	237,184	4,035	27,896	34,978	3,861	45,171	1,368	10,293	10.9	11.1	18.1	35.4
\$100,000 under \$200,000	5,886	14,577	84,539	54,164	15,839	—	88,441	4,895	103,172	965	14,731	10.1	10.2	14.0	31.2
\$200,000 under \$500,000	3,693	8,159	1,094,277	618,463	11,412	101,035	18,963	3,345	18,963	2,841	14,731	10.1	10.2	14.0	31.2
\$500,000 under \$1,000,000	667	1,561	443,864	299,880	5,176	47,144	40,178	1,986	41,468	361	1,230	10.8	11.0	16.5	42.5
\$1,000,000 under \$2,000,000	197	754	266,244	182,334	3,347	25,755	20,162	186	20,741	(*)	(*)	7.6	7.8	10.1	(*)
\$2,000,000 under \$5,000,000	57	273	178,136	124,105	988	18,302	11,964	55	13,151	(*)	(*)	13.9	15.2	18.6	(*)
\$5,000,000 under \$10,000,000	7	31	52,228	34,960	306	5,315	3,460	5	3,460	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	6	54	61,673	47,115	5,044	59,265	28,032	5	30,425	(*)	(*)	(*)	(*)	(*)	(*)
Finance, Insurance, and Real Estate															
Total	434,357	2,993,629	32,405,970	2,593,563	5,570,594	1,707,912	—3,851,002	225,968	4,716,166	207,016	8,370,988	9.9	0.6	1.3	2.4
Under \$5,000, total	169,585	974,274	251,522	3,548	155,761	11,102	—2,015,789	59,306	72,257	109,576	2,080,026	1.6	2.6	4.4	5.3
No receipts reported	43,538	337,711	—	—	34,563	3,316	—4,052,214	—	—	43,538	1,052,214	3.2	—	—	7.1
\$1 under \$5,000	126,047	636,563	251,522	3,548	121,198	7,787	—6,107,555	59,306	72,257	66,038	942,812	2.0	2.6	4.4	8.9
\$5,000 under \$10,000	56,104	229,484	408,000	93,036	93,036	9,388	—107,289	36,828	32,837	19,076	240,126	3.1	3.1	4.5	16.1
\$10,000 under \$25,000	75,089	348,452	1,228,015	19,679	246,124	13,683	—82,465	319,586	315,586	462,051	462,051	2.4	2.4	3.6	16.8
\$25,000 under \$50,000	46,630	236,249	1,657,263	37,910	352,897	30,498	—126,847	32,074	453,529	14,505	580,376	2.5	2.5	4.1	21.1
\$50,000 under \$100,000	35,394	260,502	2,485,433	48,921	530,950	73,697	—20,003	12,241	553,602	13,244	573,605	2.6	2.6	4.7	5.0
\$100,000 under \$200,000	22,938	296,939	3,906,670	152,306	798,314	138,586	—232,856	12,259	544,366	10,610	717,222	2.8	2.8	5.1	4.1
\$200,000 under \$500,000	18,776	265,865	5,705,340	389,325	1,345,624	112,422	—45,624	5,521	665,340	1,919	1,103,485	2.0	2.0	6.8	2.7
\$500,000 under \$1,000,000	3,934	124,859	4,361,072	361,715	886,465	232,426	—351,698	2,633	1,103,382	3,296	701,580	2.0	2.0	6.0	2.7
\$1,000,000 under \$2,000,000	2,406	118,634	3,230,312	428,411	534,007	188,932	—188,235	1,114	393,636	1,282	581,871	2.4	2.3	4.3	1.8
\$2,000,000 under \$5,000,000	1,145	115,877	3,352,712	568,101	459,018	229,036	—104,353	541	405,319	600	509,072	3.1	3.1	5.3	2.9
\$5,000,000 under \$10,000,000	222	24,679	173,066	93,066	173,097	96,265	29,439	115	180,148	107	152,709	0.6	0.6	(*)	1.4
\$10,000,000 or more	116	14,855	5,228,846	403,571	134,701	431,615	286,895	61	322,580	35	225,065	1.2	0.3	(*)	1.4
Finance: Total															
Total	108,595	1,422,354	\$6,002,111	156,411	114,014	502,238	143,028	58,306	1,936,254	47,912	1,793,226	2.0	1.2	2.3	5.8
Under \$5,000, total	74,006	579,371	65,613	(*)	45,281	4,578	—1,104,699	30,900	38,806	42,888	1,143,505	2.6	4.9	6.4	5.7
No receipts reported	24,476	234,921	—	(*)	11,915	(*)	—784,202	—	—	24,476	784,202	4.5	—	—	5.0
\$1 under \$5,000	49,530	344,450	65,613	(*)	33,366	4,186	—320,497	30,900	38,806	18,412	359,303	3.3	4.9	5.4	12.6
\$5,000 under \$10,000	10,259	80,009	73,882	(*)	3,216	7,753	—23,806	8,429	45,419	1,696	69,325	5.6	6.0	8.0	14.4
\$10,000 under \$25,000	10,585	131,581	168,542	2,160	5,201	3,671	—82,349	8,787	102,516	1,780	164,865	5.5	5.6	6.0	40.8
\$25,000 under \$50,000	4,471	61,683	158,969	3,330	5,356	2,539	32,748	3,993	101,212	461	68,454	7.9	8.1	9.5	16.6
\$50,000 under \$100,000	3,086	97,211	208,795	967	7,915	5,693	40,883	2,600	122,534	394	81,745	9.0	8.6	13.4	23.0
\$100,000 under \$200,000	2,186	152,038	299,134	11,593	8,529	8,443	90,886	1,922	166,349	285	75,463	11.9	11.5	14.5	19.5
\$200,000 under \$500,000	1,037	98,081	317,995	12,901	6,880	13,645	114,862	1,665	163,576	170	117,443	9.4	9.3	11.4	9.8
\$500,000 under \$1,000,000	439	60,624	311,620	12,791	4,770	14,574	159,259	351	171,061	63	22,402	9.5	9.5	11.8	9.8
\$1,000,000 under \$2,000,000	252	69,101	352,476	15,363	6,972	18,482	168,858	197	197,097	45	28,239	5.3	5.4	6.3	2.2
\$2,000,000 under \$5,000,000	167	67,557	497,679	55,136	6,962	53,639	217,778	141	255,684	25	55,906	11.1	9.6	11.9	12.8
\$5,000,000 under \$10,000,000	50	13,666	346,082	11,113	5,467	43,728	112,051	36	117,259	11	3,208	(*)	(*)	(*)	(*)
\$10,000,000 or more	55	12,192	3,201,322	43,292	7,465	333,293	426,651	44	436,041	11	9,390	(*)	(*)	(*)	(*)
Finance: Banking, and credit agencies other than banks															
Total	1,926	12,524	175,229	19,756	8,254	29,619	31,116	1,506	44,050	422	12,932	15.6	8.6	11.0	38.3
Under \$5,000, total	344	6,500	2,027	—	(*)	—	—7,494	634	1,396	(*)	(*)	26.0	32.2	37.3	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	344	6,500	2,027	—	(*)	—	—7,494	634	1,396	(*)	(*)	26.0	32.2	37.3	(*)
\$5,000 under \$10,000	940	6,336	2,027	—	(*)	—	—6,103	634	1,396	(*)	(*)	26.1	32.2	37.3	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	331	2,362	5,025	(*)	(*)	(*)	1,603	265	1,601	(*)	(*)	37.1	36.1	42.4	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	248	870	17,670	(*)	(*)	(*)	6,792	248	6,792	(*)	(*)	41.3	39.6	42.0	(*)
\$200,000 under \$500,000	116	525	16,604	(*)	(*)	(*)	6,639	116	6,639	(*)	(*)	32.6	32.6	32.6	(*)
\$500,000 under \$1,000,000	13	67	2,862	(*)	(*)	(*)	2,571	13	2,571	(*)	(*)	26.6	28.2	32.1	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]															
Selected industry, size of business receipts ¹	Partnerships	Number of— Partners	Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (loss or deficit)	Number of partnerships	Amount	Number of partnerships	Amount	Coefficient of variation (Percent) ³	Business receipts ⁴	Net income	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Finance, Insurance, and Real Estate—Continued															
Finance: Security, commodity brokers, and services															
Total	2,248	23,785	3,442,758	9,870	10,219	429,300	233,726	1,508	286,548	743	52,640	0.7	4.7	12.6	
Under \$5,000 total	916	7,810	928	(*)	(*)	—	—11,550	346	482	(*)	12,042	24.4	30.9	39.3	
\$5,000 under \$10,000	121	6,507	928	(*)	(*)	—	—920	346	482	(*)	1,412	27.3	30.9	39.3	
\$10,000 under \$25,000	233	1,228	889	(*)	(*)	—	562	104	609	(*)	384	29.2	30.2	29.7	
\$25,000 under \$50,000	283	1,359	9,454	(*)	(*)	(*)	2,278	220	3,107	(*)	(*)	41.2	42.3	43.8	
\$50,000 under \$100,000	143	557	9,369	(*)	(*)	(*)	7,651	261	7,677	(*)	(*)	44.2	45.7	49.2	
\$100,000 under \$200,000	156	2,061	21,001	(*)	(*)	(*)	4,427	127	5,080	(*)	(*)	43.0	44.6	47.8	
\$200,000 under \$500,000	145	2,140	49,055	(*)	(*)	(*)	7,891	131	11,185	(*)	(*)	45.9	45.9	47.3	
\$500,000 under \$1,000,000	76	805	58,046	(*)	(*)	(*)	18,304	123	19,733	(*)	(*)	20.3	20.7	22.5	
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	24,766	60	27,667	(*)	(*)	24.1	25.6	30.6	
\$2,000,000 under \$5,000,000	31	905	21,411	(*)	(*)	(*)	22,289	19	24,697	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	43	1,864	2,651,491	6,123	6,579	314,464	118,167	32	127,577	11	9,390	(*)	(*)	(*)	
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Finance: Holding and investment companies															
Total	102,416	1,386,635	2,384,114	129,995	97,541	44,240	—121,916	55,254	1,805,636	48,647	1,727,454	2.1	2.9	2.6	
Under \$5,000 total	72,144	585,061	62,658	(*)	41,297	4,576	—1,085,655	29,320	36,916	42,006	1,122,573	2.7	5.0	6.6	
\$5,000 under \$10,000	24,294	233,554	62,658	(*)	11,751	(*)	—772,181	24,294	772,181	45	(*)	4.5	(*)	5.1	
\$10,000 under \$25,000	47,650	331,507	62,658	(*)	29,546	4,166	—313,474	29,320	36,916	17,712	350,392	3.4	5.0	6.6	
\$25,000 under \$50,000	10,021	125,821	159,789	2,160	5,174	3,268	—22,893	8,308	44,690	1,662	67,583	6.7	9.7	12.8	
\$50,000 under \$100,000	4,057	59,276	144,337	3,330	4,681	2,202	22,667	3,597	90,812	1,701	168,008	5.6	8.6	11.0	
\$100,000 under \$200,000	2,685	35,884	261,529	9,677	7,501	2,166	29,670	2,225	110,762	443	68,145	8.2	8.4	9.7	
\$200,000 under \$500,000	1,816	14,912	261,529	10,256	8,378	1,536	76,356	1,675	148,555	378	81,092	9.2	8.8	11.0	
\$500,000 under \$1,000,000	818	95,003	247,917	9,438	6,152	5,216	155,617	1,338	155,617	240	12,169	12.9	15.5	20.2	
\$1,000,000 under \$2,000,000	350	59,132	242,812	4,164	4,164	3,118	121,902	279	141,328	46	19,426	10.7	11.1	12.4	
\$2,000,000 under \$5,000,000	179	68,400	247,426	14,810	6,102	3,060	150,705	146	172,163	23	21,456	6.4	6.6	7.0	
\$5,000,000 under \$10,000,000	106	66,462	305,717	12,594	6,252	12,594	188,616	98	208,740	(*)	(*)	17.2	15.2	9.5	
\$10,000,000 or more	28	22,617	457,362	22,482	4,624	5,685	394,503	26	397,303	(*)	(*)	(*)	(*)	(*)	
Insurance agents, brokers, and services															
Total	6,884	21,159	1,671,584	230,483	9,753	156,385	203,696	5,792	267,767	917	64,061	8.7	3.0	8.4	
Under \$5,000 total	802	2,340	(*)	(*)	(*)	(*)	—36	(*)	(*)	(*)	(*)	28.6	(*)	(*)	(*)
\$5,000 under \$10,000	618	1,370	(*)	(*)	(*)	(*)	2,173	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$10,000 under \$25,000	999	2,643	16,424	(*)	(*)	(*)	9,523	917	10,595	(*)	(*)	32.3	32.8	31.6	
\$25,000 under \$50,000	1,088	2,861	37,968	(*)	257	4,811	14,252	1,004	14,584	(*)	(*)	23.8	23.9	30.1	
\$50,000 under \$100,000	1,722	3,779	124,437	(*)	2,052	17,382	40,686	1,521	41,315	(*)	(*)	19.0	19.0	23.7	
\$100,000 under \$200,000	790	1,912	105,166	(*)	1,205	18,022	33,568	707	33,714	(*)	(*)	22.7	21.8	23.5	
\$200,000 under \$500,000	676	2,719	200,875	53,088	2,611	30,190	42,468	1,116	52,276	(*)	(*)	10.6	10.6	11.4	
\$500,000 under \$1,000,000	200	1,001	135,545	48,205	1,316	20,555	22,965	200	22,965	(*)	(*)	19.6	19.3	26.6	
\$1,000,000 under \$2,000,000	61	1,165	85,237	34,812	244	11,597	10,903	55	13,309	(*)	(*)	13.0	13.3	17.4	
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000,000 under \$10,000,000	5	333	31,422	7,232	138	3,480	8,593	4	8,593	6	47,736	(*)	(*)	(*)	
\$10,000,000 or more	8	1,472	889,922	48,373	1,083	43,934	12,314	4	58,760	(*)	(*)	(*)	(*)	(*)	
Real estate: Total															
Total	320,876	1,548,716	24,732,285	2,204,669	5,448,827	1,106,269	—3,998,516	161,828	2,515,165	150,289	8,513,841	0.9	0.6	1.8	
Under \$5,000 total	94,777	392,653	184,629	3,135	110,427	6,356	—911,024	28,073	32,654	66,286	843,688	2.3	3.1	6.1	
\$5,000 under \$10,000	18,661	102,187	184,629	3,135	22,621	2,832	—102,673	28,073	32,654	16,661	620,673	4.8	(*)	9.5	
\$10,000 under \$25,000	75,916	290,376	184,629	3,135	87,806	3,439	—290,361	28,073	32,654	17,287	323,015	2.6	3.1	4.4	
\$25,000 under \$50,000	45,227	139,155	329,155	4,656	86,665	8,260	—85,556	28,073	84,764	17,287	170,320	3.5	3.6	6.1	
\$50,000 under \$100,000	63,605	214,248	1,043,049	17,491	240,403	8,505	—9,639	40,961	266,475	22,492	276,114	2.7	4.4	6.7	
\$100,000 under \$200,000	41,071	171,995	1,480,346	32,000	347,284	23,148	—173,847	27,077	331,723	13,977	511,570	2.7	2.7	4.6	
\$200,000 under \$500,000	30,586	137,029	2,653,370	44,224	520,863	50,622	—101,590	17,920	389,653	12,849	491,223	2.7	2.7	5.4	
\$500,000 under \$1,000,000	19,958	137,029	2,653,370	121,194	728,560	112,121	—357,310	9,630	344,303	10,326	701,613	2.8	2.8	4.4	
\$1,000,000 under \$2,000,000	17,063	161,125	5,166,470	303,356	1,336,133	289,967	—905,951	6,658	428,492	10,096	1,335,433	2.9	2.9	4.0	
\$2,000,000 under \$5,000,000	5,315	63,234	3,613,907	379,719	860,379	197,287	—523,322	2,086	142,356	5,227	745,276	2.9	2.9	2.8	
\$5,000,000 under \$10,000,000	2,093	48,368	2,856,137	376,236	526,791	158,913	—367,996	862	182,600	1,231	550,596	2.6	2.6	8.3	
\$10,000,000 under \$20,000,000	964	48,016	2,816,398	501,038	451,947	168,835	—328,406	386	473,786	575	473,786	3.1	3.1	3.0	
\$20,000,000 under \$50,000,000	167	10,921	1,146,661	185,721	168,082	49,057	—81,205	75	145,231	92	145,231	0.7	0.7	1.9	
\$50,000,000 or more	52	991	1,137,402	313,906	126,143	54,566	—142,070	13	26,758	59	168,829	2.7	2.7	1.9	

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (deficit)	Net income		Deficit	Coefficient of variation (Percent) ³		Net income	Deficit	
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Business receipts ²	Net income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Finance, Insurance, and Real Estate—Continued															
Real Estate Operators and Lessors of Buildings															
Total	290,635	1,246,305	20,857,543	235,818	5,308,332	895,441	-1,620,350	130,461	1,909,337	129,834	5,529,687	1.1	0.9	1.9	2.7
Under \$5,000, total	87,338	235,372	151,128	1,168	98,465	3,043	-459,922	21,922	22,825	45,149	482,747	28	3.5	8.9	4.1
No receipts reported	7,051	36,391	—	—	20,096	480	—	—	—	—	252,046	78	—	—	9.1
\$1 under \$5,000	80,287	198,981	151,128	1,168	78,369	2,563	-232,048	21,922	22,825	38,091	230,701	3.0	3.5	8.9	5.4
\$5,000 under \$10,000	37,463	108,225	272,737	(*)	83,258	7,695	-207,878	22,440	81,183	136,439	136,439	3.9	3.9	9.3	9.2
\$10,000 under \$25,000	53,222	173,877	873,523	3,291	227,307	6,041	-75,340	32,675	196,532	20,547	332,862	2.9	2.9	4.3	6.6
\$25,000 under \$50,000	35,200	148,410	1,250,989	2,022	308,028	17,702	-219,659	21,932	256,788	13,263	476,657	28	28	4.8	29.3
\$50,000 under \$100,000	27,268	144,625	1,919,528	5,726	336,156	38,117	-158,062	15,206	301,390	12,061	459,452	28	27	5.4	4.7
\$100,000 under \$200,000	17,681	123,694	2,479,408	18,364	716,701	79,343	-388,072	7,927	262,347	9,334	850,419	29	28	6.0	3.8
\$200,000 under \$500,000	15,154	152,447	4,599,462	28,577	1,313,731	218,447	-822,789	5,551	339,657	9,496	1,261,946	22	21	9.5	2.8
\$500,000 under \$1,000,000	4,703	58,781	3,179,307	38,275	780,338	178,090	-516,327	1,723	112,684	2,976	289,211	2.6	2.6	8.4	2.8
\$1,000,000 under \$2,000,000	1,739	44,526	2,344,787	44,137	517,639	139,981	-352,314	657	136,723	1,082	489,037	2.9	2.7	7.6	2.0
\$2,000,000 under \$5,000,000	716	46,402	2,132,755	30,467	442,595	127,824	-283,804	262	102,424	454	396,337	2.9	3.6	5.3	3.3
\$5,000,000 under \$10,000,000	130	9,381	896,945	27,294	151,999	37,722	-43,609	38,393	38,393	75	122,002	1.0	0.9	(*)	2.2
\$10,000,000 or more	41	585	756,982	35,210	122,464	40,936	-111,726	9	18,532	32	130,658	3.4	2.1	(*)	2.5
Real estate: Lessors, other than buildings															
Total	32,349	173,300	527,158	46,711	59,480	19,155	32,977	19,507	222,207	12,691	190,230	3.9	8.3	7.9	5.6
Under \$5,000, total	15,063	91,034	28,797	1,119	7,417	614	-78,420	5,367	8,623	9,545	87,043	5.7	7.7	13.1	7.4
No receipts reported	2,027	10,047	—	(*)	(*)	(*)	-18,539	—	—	2,027	18,539	15.6	—	—	19.2
\$1 under \$5,000	13,036	81,387	28,797	1,119	6,968	607	-59,881	5,367	8,623	7,518	68,504	6.1	7.7	13.1	8.0
\$5,000 under \$10,000	5,774	28,338	41,992	(*)	5,541	485	-5,133	491	19,415	1,484	24,548	9.8	10.1	13.2	19.4
\$10,000 under \$25,000	5,641	28,956	108,039	2,840	10,797	393	27,733	5,596	51,175	1,043	23,442	9.0	9.3	11.1	23.5
\$25,000 under \$50,000	2,999	13,864	104,460	1,670	8,175	1,126	38,005	2,674	51,036	325	13,031	12.4	12.6	15.4	25.8
\$50,000 under \$100,000	1,249	9,016	67,638	7,961	9,015	7,961	33,118	1,090	48,451	159	15,533	18.2	19.2	22.9	10.0
\$100,000 under \$200,000	408	4,264	55,019	6,736	5,775	829	14,815	337	22,414	71	7,599	22.7	22.0	28.9	22.7
\$200,000 under \$500,000	167	4,777	44,296	(*)	7,579	(*)	4,582	110	9,586	57	5,374	42	36.1	48.1	34.4
\$500,000 under \$1,000,000	37	663	24,826	(*)	(*)	(*)	6,150	(*)	(*)	(*)	(*)	34.0	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Real estate agents, brokers and managers															
Total	15,901	70,226	1,103,310	459,554	47,528	91,419	-72,226	5,834	172,353	9,119	244,581	5.4	5.4	9.5	10.4
Under \$5,000, total	7,760	43,395	3,039	(*)	2,525	(*)	-27,187	751	751	7,132	137,938	8.0	22.7	48.4	16.5
No receipts reported	6,209	37,132	—	(*)	1,638	(*)	-27,238	(*)	(*)	6,209	127,238	8.8	(*)	(*)	17.7
\$1 under \$5,000	1,551	6,263	3,039	(*)	887	(*)	-9,949	568	751	963	10,700	19.1	22.7	48.4	26.7
\$5,000 under \$10,000	1,121	2,931	8,045	(*)	832	(*)	-4,330	518	1,887	605	6,217	23.1	24.0	39.6	14.4
\$10,000 under \$25,000	2,256	6,364	39,349	3,137	1,340	(*)	-331	1,586	9,620	536	10,151	13.9	16.4	25.1	17.4
\$25,000 under \$50,000	1,533	3,633	54,013	7,970	1,897	3,558	10,257	1,353	16,120	180	5,663	18.4	18.7	25.0	33.8
\$50,000 under \$100,000	1,184	4,094	82,854	14,455	1,972	6,216	15,032	1,016	20,213	151	5,181	20.2	20.7	27.3	36.4
\$100,000 under \$200,000	763	3,172	108,777	23,918	2,801	15,637	29,356	968	33,789	179	8,833	21.9	22.6	27.3	34.9
\$200,000 under \$500,000	315	3,292	123,351	18,353	1,456	20,266	26,216	1,144	20,164	251	10,533	21.9	22.6	27.3	34.9
\$500,000 under \$1,000,000	220	684	152,164	84,104	4,639	5,883	-1,007	134	16,598	66	17,695	16.5	16.7	27.3	32.4
\$1,000,000 under \$2,000,000	95	1,154	141,391	82,398	4,393	7,833	-3,047	58	8,810	37	11,857	19.5	21.5	24.8	18.5
\$2,000,000 under \$5,000,000	38	203	105,655	62,386	2,839	12,225	-905	22	9,110	16	10,015	15.7	15.8	24.2	21.6
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Other real estate															
Total	11,993	59,482	2,244,256	1,463,586	31,387	111,274	-338,915	5,326	211,068	5,646	550,193	5.5	3.4	8.4	15.7
Under \$5,000, total	4,616	22,362	1,665	(*)	990	2,379	-235,505	(*)	(*)	4,400	235,960	9.6	29.3	(*)	38.0
No receipts reported	3,574	18,617	—	(*)	438	2,295	-222,850	(*)	(*)	3,574	222,850	10.5	(*)	(*)	38.1
\$1 under \$5,000	1,042	3,745	1,665	(*)	552	(*)	-12,655	(*)	(*)	926	13,110	22.7	29.3	(*)	27.3
\$5,000 under \$10,000	1,489	2,411	6,381	1,487	(*)	(*)	-847	618	2,269	251	3,116	25.7	26.2	38.7	35.4
\$10,000 under \$25,000	1,869	5,551	24,538	8,223	959	(*)	-711	1,120	8,268	366	9,639	19.0	19.2	29.4	30.4
\$25,000 under \$50,000	1,339	5,798	50,864	20,338	1,184	3,512	-2,250	1,118	13,769	204	16,019	17.3	17.5	22.0	28.3
\$50,000 under \$100,000	885	5,777	62,023	16,090	1,840	8,332	19,399	698	19,399	277	11,067	17.2	17.7	22.0	23.9
\$100,000 under \$200,000	1,226	5,959	161,966	72,176	3,303	15,312	-13,409	698	26,353	37	39,762	16.8	17.7	23.9	33.4
\$200,000 under \$500,000	827	4,919	268,881	168,795	4,369	27,915	-15,960	1,344	33,915	132	49,463	13.1	13.4	28.9	27.8
\$500,000 under \$1,000,000	335	3,126	237,216	173,606	4,310	12,537	-10,538	196	22,825	159	33,363	12.0	12.5	21.9	13.5
\$1,000,000 under \$2,000,000	257	2,647	366,950	251,701	4,326	11,299	-12,912	146	36,551	111	49,463	6.6	6.6	12.0	6.2
\$2,000,000 under \$5,000,000	202	1,267	552,368	396,801	4,387	19,441	-25,304	96	32,388	103	58,092	10.3	9.2	(*)	6.8
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of operations	Depreciation	Payroll	Net income		Deficit	Coefficient of variation (Percent) ³		Deficit	
	Partnerships	Partners					Number of partnerships	Amount		Number of partnerships	Net income		
	(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(10)	(12)	(13)	(14)	(15)
Services													
Total	198,856	688,856	30,167,328	4,145,791	1,947,635	7,357,776	138,510	9,100,813	58,201	1,876,923	1.4	0.9	1.3
Under \$5,000, total	41,789	181,750	63,675	17,590	201,785	34,889	19,962	59,936	26,886	653,935	0.7	5.4	19.4
No receipts reported	11,654	87,629	—	—	122,255	26,497	1,815	39,535	9,770	463,395	6.9	—	22.8
\$1 under \$5,000	30,135	79,141	63,675	17,590	99,508	8,392	14,147	13,401	17,118	170,244	4.5	5.4	16.5
\$5,000 under \$10,000	14,665	36,867	108,217	21,634	27,407	10,405	21,357	26,575	5,835	97,942	6.5	6.7	13.7
\$10,000 under \$25,000	32,944	553,810	108,667	108,667	59,914	51,211	81,689	145,419	10,061	63,550	4.3	4.4	10.6
\$25,000 under \$50,000	27,881	72,416	995,743	109,022	121,344	178,495	21,173	266,211	5,891	87,715	4.7	4.7	20.7
\$50,000 under \$100,000	28,363	68,645	2,018,773	366,475	137,046	307,679	559,895	623,040	3,145	63,145	4.5	4.6	5.0
\$100,000 under \$200,000	24,376	70,684	3,506,666	640,082	182,291	630,994	21,731	1,119,252	2,580	112,538	4.8	4.9	11.8
\$200,000 under \$500,000	20,988	81,821	6,413,734	780,344	254,699	1,270,810	17,791	2,375,288	1,733	173,478	1.8	1.9	6.2
\$500,000 under \$1,000,000	5,100	31,716	3,464,155	404,420	222,503	804,844	4,439	1,131,958	643	164,871	3.8	3.9	9.8
\$1,000,000 under \$2,000,000	2,218	10,221	3,047,798	426,957	234,913	794,672	1,775	878,703	436	198,651	2.4	2.5	3.3
\$2,000,000 under \$5,000,000	1,043	3,793	3,179,555	481,397	241,135	649,968	630	863,813	207	213,845	2.9	2.9	3.1
\$5,000,000 under \$10,000,000	283	6,985	1,892,001	243,893	144,112	548,168	236	467,954	45	80,616	(*)	(*)	(*)
\$10,000,000 or more	156	14,208	4,914,251	457,837	113,026	1,893,073	139	1,145,626	12	17,336	(*)	(*)	(*)
Total	14,434	70,081	2,841,136	629,714	380,819	663,919	6,684	227,587	7,474	439,004	5.2	2.9	5.6
Under \$5,000, total	2,569	10,019	5,597	(*)	5,915	2,371	625	614	1,816	27,551	15.9	19.5	39.1
No receipts reported	363	2,265	—	—	3,384	—	(*)	(*)	337	22,534	29.9	(*)	(*)
\$1 under \$5,000	2,147	7,754	5,597	(*)	2,530	(*)	(*)	(*)	1,481	5,117	17.2	19.5	31.5
\$5,000 under \$10,000	887	1,825	7,226	(*)	1,776	(*)	(*)	(*)	585	2,319	26.2	26.5	47.0
\$10,000 under \$25,000	2,958	9,375	51,897	1,663	13,746	4,365	1,237	5,436	1,721	15,475	13.6	13.6	17.4
\$25,000 under \$50,000	1,819	5,195	67,817	11,035	11,674	5,937	1,238	9,929	580	10,071	15.7	15.8	27.4
\$50,000 under \$100,000	2,280	7,417	159,785	26,419	19,638	19,638	1,253	22,869	751	21,636	12.8	12.6	20.3
\$100,000 under \$200,000	1,377	10,589	195,705	29,497	38,603	28,967	736	19,942	641	31,855	13.2	13.6	29.3
\$200,000 under \$500,000	1,461	11,728	463,709	62,778	72,359	95,135	774	50,334	667	80,761	8.2	8.4	13.8
\$500,000 under \$1,000,000	572	5,857	409,827	93,802	48,766	109,759	253	29,171	319	66,260	9.7	9.6	21.2
\$1,000,000 under \$2,000,000	376	4,845	518,371	126,762	58,198	146,626	127	20,637	269	80,508	8.1	8.1	12.9
\$2,000,000 under \$5,000,000	148	2,766	447,082	131,586	51,756	115,774	47	13,209	99	73,232	6.0	6.0	16.1
\$5,000,000 under \$10,000,000	34	376	212,016	18,661	80,251	9,859	18	10,520	18	20,379	(*)	(*)	(*)
\$10,000,000 or more	16	69	296,114	91,719	10,946	75,414	10	43,836	6	8,957	(*)	(*)	(*)
Total	7,003	35,353	1,533,327	310,708	195,078	348,374	3,027	104,727	3,978	211,388	6.9	4.5	8.3
Under \$5,000, total	758	2,938	1,408	(*)	1,505	(*)	(*)	(*)	621	4,019	36.9	37.7	29.4
No receipts reported	108	1,455	(*)	(*)	(*)	(*)	(*)	(*)	104	2,281	34.6	(*)	38.3
\$1 under \$5,000	851	1,483	1,408	(*)	(*)	(*)	(*)	(*)	517	1,838	30.8	37.7	45.8
\$5,000 under \$10,000	1,445	4,692	25,055	(*)	5,823	2,575	(*)	(*)	(*)	6,187	19.5	19.7	24.7
\$10,000 under \$25,000	740	2,279	27,531	2,592	4,435	3,126	419	3,261	321	5,363	22.6	22.4	30.3
\$25,000 under \$50,000	1,308	4,393	92,814	6,808	15,791	14,086	824	13,070	484	9,531	15.9	15.8	28.8
\$50,000 under \$100,000	671	5,015	96,806	8,042	17,312	17,345	327	8,943	12,409	12,409	17.2	17.6	29.1
\$100,000 under \$200,000	1,044	6,473	334,291	45,360	48,997	70,990	566	35,938	478	54,115	10.1	10.3	25.8
\$200,000 under \$500,000	367	3,853	282,740	61,065	33,371	70,440	171	16,998	216	32,455	11.5	11.4	19.0
\$500,000 under \$1,000,000	265	3,449	360,547	97,653	38,965	100,029	77	12,565	188	49,507	10.9	11.1	16.1
\$1,000,000 under \$2,000,000	70	1,611	203,585	58,824	19,435	52,265	30	8,246	40	26,488	10.0	10.9	23.1
\$2,000,000 under \$5,000,000	11	39	62,281	18,742	6,444	14,163	7	6,603	7	8,695	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	3	11	43,915	3,950	2,626	2,919	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total	7,431	34,728	1,307,809	316,006	185,741	315,545	3,867	122,870	3,498	227,836	7.9	3.4	7.8
Under \$5,000, total	1,750	7,081	4,189	(*)	4,410	2,132	(*)	(*)	1,197	23,532	18.6	22.7	8.1
No receipts reported	254	810	(*)	(*)	2,726	(*)	(*)	(*)	233	20,053	39.8	(*)	2.4
\$1 under \$5,000	1,496	6,271	4,189	(*)	1,684	(*)	(*)	(*)	207	964	20.7	20.7	41.1
\$5,000 under \$10,000	1,397	1,225	2,882	(*)	(*)	(*)	(*)	(*)	(*)	7,288	32.3	32.9	41.1
\$10,000 under \$25,000	1,513	4,865	26,342	(*)	7,323	1,810	903	4,765	610	7,288	19.1	19.4	24.5
\$25,000 under \$50,000	1,078	2,916	40,286	8,443	7,239	2,709	819	6,668	259	12,105	21.4	21.7	37.2
\$50,000 under \$100,000	972	3,024	66,951	10,335	12,628	5,552	705	9,819	267	12,105	21.0	20.6	28.5
\$100,000 under \$200,000	1,065	5,514	98,899	21,455	21,291	11,622	204	13,048	297	19,446	20.0	20.4	42.1
\$200,000 under \$500,000	413	3,545	121,815	25,810	25,810	25,810	146	25,810	103	33,805	18.2	18.0	35.6
\$500,000 under \$1,000,000	185	2,004	127,087	26,737	15,395	38,319	82	12,173	103	33,805	18.2	18.0	23.7
\$1,000,000 under \$2,000,000	111	1,386	157,824	31,129	19,233	46,937	50	8,272	81	31,001	8.6	8.6	17.3
\$2,000,000 under \$5,000,000	76	1,175	32,321	72,762	32,321	63,509	64	4,963	59	46,744	8.1	8.1	2.2
\$5,000,000 under \$10,000,000	13	58	12,110	12,110	12,110	12,110	19	47,755	17	20,641	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (loss or deficit)	Net income		Deficit		Number of partnerships	Coefficient of variation (Percent) ³		Net income	Deficit								
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount		Business receipts	Income										
Services—Continued																								
Personal services: Total																								
Total	24,099	53,696	1,170,046	291,587	56,568	266,511	212,635	17,163	331,090	5,648	20,455	5.0	5.9	7.3	13.6									
Under \$5,000, total	9,977	9,495	9,203	2,204	1,378	896	—1,505	1,621	2,694	2,155	4,199	12.7	14.5	35.4	25.6									
\$1 under \$5,000	3,827	7,989	9,203	2,204	1,376	896	—2,455	1,604	1,509	2,022	3,964	13.0	14.5	26.2	26.8									
\$5,000 under \$10,000	2,385	4,832	17,769	2,929	1,506	1,683	5,466	1,758	7,053	637	1,587	16.3	16.3	39.6	42.3									
\$10,000 under \$25,000	6,598	14,713	108,938	14,713	6,348	27,842	10,541	4,845	31,734	1,687	31,517	9.9	10.2	36.1	30.9									
\$25,000 under \$50,000	4,780	9,995	173,367	28,868	11,565	33,894	32,425	3,743	37,724	1,037	5,259	11.6	11.8	16.6	35.1									
\$50,000 under \$100,000	3,723	8,666	259,511	52,250	12,084	68,511	47,304	2,953	48,240	770	1,936	13.0	13.2	18.2	37.9									
\$100,000 under \$200,000	1,725	5,221	246,229	61,463	9,563	64,522	42,302	1,440	43,324	—	—	18.6	18.6	23.5	—									
\$200,000 under \$500,000	782	1,910	239,556	85,388	9,733	56,182	44,441	708	45,087	—	—	28.9	10.4	12.5	—									
\$500,000 under \$1,000,000	92	250	58,012	20,073	2,766	13,262	9,477	52	8,477	—	—	28.9	28.9	30.9	—									
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
Personal services: Laundries, dry cleaning, and garment services																								
Total	6,163	19,383	441,007	118,943	29,616	112,009	55,930	5,866	94,480	2,230	8,560	8.6	9.7	12.2	23.1									
Under \$5,000, total	1,153	2,373	2,464	—	893	—	—1,260	—	—	—	—	20.7	26.4	—	—									
\$1 under \$5,000	1,153	2,373	2,464	—	893	—	—1,260	—	—	—	—	20.7	26.4	—	—									
\$5,000 under \$10,000	617	1,301	5,053	—	—	1,049	1,049	1,556	6,171	—	—	32.2	32.9	—	—									
\$10,000 under \$25,000	2,040	4,815	32,982	4,416	2,823	2,047	4,815	1,556	6,171	—	—	17.6	18.3	27.7	—									
\$25,000 under \$50,000	1,969	4,155	74,138	13,554	7,489	11,938	10,002	1,416	12,956	—	—	18.1	18.4	24.9	—									
\$50,000 under \$100,000	1,350	2,983	94,441	17,487	6,977	21,002	12,733	981	13,727	—	—	21.4	21.5	31.8	—									
\$100,000 under \$200,000	736	2,943	98,674	17,487	4,502	33,917	14,055	689	14,101	—	—	29.5	29.7	32.2	—									
\$200,000 under \$500,000	248	630	77,460	34,244	3,643	23,968	8,642	194	9,985	—	—	17.7	18.3	25.3	—									
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
Personal services: Beauty shops																								
Total	6,033	17,145	249,492	37,164	8,341	86,476	40,907	5,557	45,655	2,342	4,688	9.6	12.6	15.2	23.5									
Under \$5,000, total	1,272	2,611	3,081	529	216	498	—347	—	—	726	749	22.7	25.1	—	—									
\$1 under \$5,000	1,272	2,611	3,081	529	216	498	—347	—	—	726	749	22.7	25.1	—	—									
\$5,000 under \$10,000	1,010	2,086	7,421	618	220	1,274	1,274	809	2,195	—	—	25.4	25.7	36.0	—									
\$10,000 under \$25,000	2,605	5,343	42,522	5,709	1,412	7,327	9,674	1,802	11,017	—	—	15.8	16.4	23.4	—									
\$25,000 under \$50,000	1,537	3,141	53,041	7,927	1,523	15,251	7,782	1,203	8,655	—	—	20.6	21.1	31.0	—									
\$50,000 under \$100,000	1,288	3,313	87,915	14,202	1,778	37,900	14,010	1,087	14,781	—	—	22.4	22.7	29.4	—									
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
Personal services: Other personal services																								
Total	5,733	12,601	401,848	126,086	16,699	54,143	67,988	3,791	94,975	1,942	6,886	9.9	10.4	12.5	23.4									
Under \$5,000, total	1,418	3,243	3,132	1,458	284	—	—	550	1,938	868	1,968	21.3	25.4	47.6	31.8									
\$1 under \$5,000	1,418	3,243	3,132	1,458	284	—	—	550	1,938	868	1,968	21.3	25.4	47.6	31.8									
\$5,000 under \$10,000	701	1,402	4,672	1,458	262	—	—980	—	—	735	1,733	22.7	25.4	—	—									
\$10,000 under \$25,000	1,017	2,168	16,595	4,123	1,660	4,215	4,215	684	5,349	—	—	30.0	30.1	34.7	—									
\$25,000 under \$50,000	719	1,455	26,337	7,018	1,737	—	7,018	636	8,169	—	—	29.4	29.6	36.6	—									
\$50,000 under \$100,000	684	1,502	46,857	15,466	2,852	12,285	12,285	—	—	—	—	30.6	30.6	36.6	—									
\$100,000 under \$200,000	654	1,608	101,814	28,462	4,211	11,816	22,038	503	22,763	—	—	28.1	28.9	36.5	—									
\$200,000 under \$500,000	472	1,156	142,841	47,916	5,604	22,228	33,305	452	33,798	—	—	13.0	13.4	15.1	—									
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$2,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—									

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

Selected industry, size of business receipts ¹	Number of—		Business receipts ²	Cost of sales and operations	Depreciation	Payroll	Net income (loss) or deficit	Net income		Deficit	Coefficient of variation		Net income	Deficit	
	Partnerships	Partners						Partnerships	Amount	Number of partnerships	Partnerships	Amount	Partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Business services															
Total	20,127	87,684	2,172,581	454,534	807,339	305,271	-102,373	18,337	432,222	9,579	534,596	4.4	3.5	5.4	3.6
Under \$5,000, total	8,585	27,026	12,189	2,542	38,791	6,366	-82,337	3,373	12,275	5,076	94,612	8.4	12.3	30.3	11.8
No receipts reported	2,190	9,712	12,189	—	26,506	4,620	-61,078	331	7,635	1,857	68,713	16.2	—	44.5	14.2
\$1 under \$5,000	6,395	17,314	12,189	2,542	12,285	1,746	-21,259	3,042	4,640	3,219	25,899	9.9	12.3	48.1	20.9
\$5 under \$10,000	1,494	4,312	30,532	2,860	10,111	813	-12,306	1,657	4,089	1,077	16,395	14.9	15.2	24.6	21.6
\$10,000 under \$25,000	5,595	14,595	36,807	15,860	14,783	3,577	-20,111	4,442	27,973	1,111	7,862	10.5	10.8	15.0	31.0
\$25,000 under \$50,000	3,865	11,493	24,122	31,838	31,838	15,772	25,261	10,452	40,072	955	14,811	12.1	12.4	18.4	22.1
\$50,000 under \$100,000	3,487	9,752	43,996	43,996	48,026	30,293	54,753	2,928	71,686	559	16,933	12.5	12.7	15.8	23.9
\$100,000 under \$200,000	2,134	7,460	201,596	34,418	18,270	26,198	11,590	1,837	71,770	284	42,855	15.4	15.5	20.6	22.5
\$200,000 under \$500,000	1,346	4,415	183,463	24,418	13,415	18,415	18,415	1,837	44,912	284	42,855	15.4	15.5	20.6	22.5
\$500,000 under \$1,000,000	396	2,840	251,939	46,446	125,225	39,827	-29,855	279	41,589	117	71,354	12.1	12.0	22.7	11.7
\$1,000,000 under \$2,000,000	149	1,170	211,033	45,434	132,950	28,907	-37,034	93	44,696	56	81,730	9.5	9.7	12.9	5.2
\$2,000,000 under \$5,000,000	77	532	241,354	61,900	147,485	30,943	-71,356	39	52,673	39	96,637	8.9	9.0	20.8	1.6
\$5,000,000 under \$10,000,000	29	154	154,545	17,225	17,970	48,688	25,805	8	25,805	12	46,235	(*)	(*)	(*)	(*)
\$10,000,000 or more	8	118	147,579	27,225	17,970	48,688	25,805	8	25,805	12	46,235	(*)	(*)	(*)	(*)
Automobile repair and services: Total	20,817	46,191	1,477,862	670,924	79,538	108,489	199,055	15,334	233,464	5,349	34,409	5.3	5.7	7.1	18.7
Under \$5,000, total	3,108	6,622	6,695	2,386	2,327	670	-5,758	1,204	854	1,837	6,612	14.4	17.6	30.1	5.7
No receipts reported	2,772	5,745	6,695	—	1,959	670	-1,432	1,388	847	1,587	2,279	15.3	17.6	30.3	26.5
\$1 under \$5,000	1,504	3,175	6,695	2,386	1,959	670	-1,432	1,388	847	1,587	2,279	15.3	17.6	30.3	26.5
\$5 under \$10,000	883	2,518	8,000	3,167	7,889	3,528	10,757	2,180	2,071	1,311	3,119	21.4	21.8	34.4	28.8
\$10,000 under \$25,000	4,023	8,680	70,360	23,420	7,789	3,528	10,757	2,180	2,071	1,311	3,119	12.5	12.9	15.0	38.3
\$25,000 under \$50,000	4,255	9,105	155,883	59,166	9,373	10,055	34,620	3,688	38,723	767	4,103	12.3	12.5	15.7	51.4
\$50,000 under \$100,000	3,766	8,324	261,575	108,383	12,225	26,001	52,560	3,365	58,947	(*)	6,089	12.9	13.0	16.0	(*)
\$100,000 under \$200,000	2,184	5,363	409,632	185,632	9,896	67,374	53,003	2,310	45,932	424	6,089	14.4	14.6	17.9	44.3
\$200,000 under \$500,000	1,156	3,534	106,428	51,604	9,996	16,835	9,106	1,113	3,690	(*)	1,034	9.6	9.8	12.4	38.5
\$500,000 under \$1,000,000	45	188	62,452	31,083	5,700	11,776	3,476	42	4,082	(*)	(*)	15.6	15.7	22.0	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile repair shops: Total	15,348	32,804	1,049,386	526,996	21,179	146,507	181,060	12,322	191,943	2,849	10,883	8.2	8.6	8.1	25.8
Under \$5,000, total	1,803	3,873	4,124	1,378	466	(*)	-445	800	579	1,000	1,024	19.0	23.0	36.0	35.3
No receipts reported	1,604	3,725	4,124	—	384	(*)	(*)	800	579	(*)	(*)	20.2	23.0	36.0	40.9
\$1 under \$5,000	1,604	3,725	4,124	—	384	(*)	(*)	800	579	(*)	(*)	20.2	23.0	36.0	40.9
\$5 under \$10,000	883	1,999	5,449	3,095	384	(*)	10,251	2,337	12,196	(*)	(*)	15.9	15.9	20.9	(*)
\$10,000 under \$25,000	2,688	5,111	50,015	20,806	1,274	1,396	10,251	2,337	12,196	(*)	(*)	15.9	15.9	20.9	(*)
\$25,000 under \$50,000	3,472	7,277	128,913	54,921	3,557	9,555	29,465	2,871	33,131	(*)	(*)	13.7	13.9	17.4	(*)
\$50,000 under \$100,000	2,386	5,745	215,952	102,457	7,804	20,921	49,398	2,776	51,844	(*)	(*)	14.2	14.5	17.5	(*)
\$100,000 under \$200,000	2,386	5,745	215,952	102,457	7,804	20,921	49,398	2,776	51,844	(*)	(*)	14.2	14.5	17.5	(*)
\$200,000 under \$500,000	943	2,068	231,810	136,853	3,598	43,345	31,572	2,381	32,480	(*)	(*)	12.4	12.4	17.7	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile repair shops: General automobile repair shops	5,317	17,796	540,569	288,377	11,178	86,935	87,165	5,547	91,799	1,770	4,634	8.5	8.2	10.9	26.4
Under \$5,000, total	868	1,803	1,905	1,044	(*)	(*)	-214	(*)	(*)	(*)	(*)	27.5	35.1	(*)	(*)
No receipts reported	772	1,604	1,905	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	27.5	35.1	(*)	(*)
\$1 under \$5,000	772	1,604	1,905	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	27.5	35.1	(*)	(*)
\$5 under \$10,000	618	1,337	4,388	2,454	618	(*)	637	(*)	(*)	(*)	(*)	29.9	32.7	(*)	(*)
\$10,000 under \$25,000	1,355	2,978	24,300	10,873	1,025	(*)	4,222	1,004	4,672	(*)	(*)	21.9	22.4	29.8	(*)
\$25,000 under \$50,000	2,925	4,870	86,311	38,991	2,083	4,720	21,714	2,002	22,898	(*)	(*)	18.7	18.9	20.7	(*)
\$50,000 under \$100,000	1,825	4,471	112,405	59,977	1,825	10,145	18,426	1,825	18,426	(*)	(*)	18.7	18.9	20.7	(*)
\$100,000 under \$200,000	1,001	2,253	143,235	76,155	3,615	23,418	14,426	834	14,900	(*)	(*)	24.9	25.2	31.1	(*)
\$200,000 under \$500,000	436	944	117,643	72,197	1,588	18,734	16,160	418	16,512	(*)	(*)	13.4	14.0	16.0	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts ¹	Number of—		Cost of sales and operations ²	Depreciation	Payroll	Net income (loss or deficit)	Net income		Deficit	Coefficient of variation (Percent) ³		Deficit		
	Partnerships	Partners					Number of partnerships	Amount		Business receipts ⁴	Number of partnerships			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued														
Automobile repair and services: Automobile repair shops: Other automobile repair														
Total	7,031	16,009	228,819	10,000	91,572	93,895	5,765	100,144	1,170	9,249	9.3	10.3	12.0	40.8
Under \$5,000, total	935	1,870	934	(*)	(*)	-231	(*)	(*)	(*)	(*)	28.5	30.5	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	868	1,738	894	(*)	(*)	-182	(*)	(*)	(*)	(*)	27.5	30.5	(*)	(*)
\$5,000 under \$10,000	1,333	2,715	9,933	689	(*)	8,028	1,133	7,324	(*)	(*)	22.1	22.5	(*)	(*)
\$10,000 under \$25,000	1,137	2,407	16,830	1,474	(*)	7,751	869	10,233	(*)	(*)	24.0	24.4	32.3	(*)
\$25,000 under \$50,000	1,541	3,283	43,528	2,002	10,185	22,604	1,407	23,608	(*)	(*)	20.6	21.0	26.0	(*)
\$50,000 under \$100,000	1,388	2,911	38,072	3,399	16,259	39,180	1,388	39,180	(*)	(*)	21.4	21.8	23.4	(*)
\$100,000 under \$250,000	1,407	2,911	38,072	3,399	16,259	39,180	1,388	39,180	(*)	(*)	21.4	21.8	23.4	(*)
\$250,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile parking and other services														
Total	5,489	13,387	143,928	58,359	49,981	17,995	3,002	41,521	2,400	23,526	10.1	10.0	13.8	24.7
Under \$5,000, total	1,305	2,949	2,571	1,661	(*)	-5,313	(*)	(*)	837	5,588	22.1	27.3	(*)	60.8
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	1,166	2,470	2,157	1,575	(*)	-1,167	(*)	(*)	766	1,435	23.4	27.3	(*)	34.6
\$5,000 under \$10,000	1,335	2,715	9,933	689	(*)	8,028	1,133	7,324	(*)	(*)	22.1	22.5	(*)	42.9
\$10,000 under \$25,000	783	1,828	26,890	5,816	(*)	5,155	617	5,592	(*)	(*)	28.2	28.5	35.6	(*)
\$25,000 under \$50,000	810	1,570	42,913	9,421	7,732	3,162	589	7,103	(*)	(*)	29.7	29.3	36.5	(*)
\$50,000 under \$100,000	1,785	3,283	38,072	3,399	16,259	39,180	1,388	39,180	(*)	(*)	21.4	21.8	23.4	(*)
\$100,000 under \$250,000	275	785	45,951	6,379	11,396	7,739	213	9,885	(*)	(*)	30.2	31.1	24.1	(*)
\$250,000 under \$500,000	322	53,854	9,471	9,471	7,757	4,585	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	31	144	43,550	5,540	8,843	1,875	28	2,481	(*)	(*)	19.3	19.2	27.5	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services														
Total	11,111	24,007	238,366	15,912	81,849	99,032	7,998	107,834	2,914	88,002	7.5	9.2	11.5	19.5
Under \$5,000, total	1,603	3,275	1,323	387	(*)	-580	735	475	868	1,055	20.2	25.5	41.7	41.2
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	1,536	3,141	1,323	387	(*)	-519	735	475	801	994	20.6	25.5	41.7	43.2
\$5,000 under \$10,000	1,335	2,715	9,933	689	(*)	8,028	1,133	7,324	(*)	(*)	22.1	22.5	(*)	35.6
\$10,000 under \$25,000	2,396	4,838	39,672	18,129	2,916	5,541	1,402	8,617	801	3,076	16.7	17.1	27.3	(*)
\$25,000 under \$50,000	2,229	4,725	81,877	26,071	6,688	20,771	1,879	22,207	(*)	(*)	17.1	17.4	23.7	(*)
\$50,000 under \$100,000	2,037	4,208	53,991	4,092	12,612	31,792	1,836	32,714	(*)	(*)	17.8	18.2	21.5	(*)
\$100,000 under \$250,000	306	2,344	18,129	1,811	3,405	12,751	274	13,554	(*)	(*)	15.9	16.4	20.8	(*)
\$250,000 under \$500,000	303	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 under \$2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000,000 under \$5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000,000 under \$10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures														
Total	18,217	87,824	418,720	342,507	314,379	-341,811	7,379	235,561	8,392	577,372	5.8	3.7	7.3	14.8
Under \$5,000, total	6,218	41,024	2,883	153,774	14,811	-357,100	1,013	9,315	5,004	366,415	9.8	15.3	54.0	22.3
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	4,750	24,782	2,883	74,834	(*)	-247,902	1,542	7,859	1,542	256,538	17.6	15.3	40.1	39.9
\$5,000 under \$10,000	1,309	1,738	9,933	689	(*)	8,028	1,133	7,324	(*)	(*)	22.1	22.5	(*)	38.5
\$10,000 under \$25,000	3,093	13,186	50,519	9,163	4,788	-8,532	1,657	8,352	1,285	18,884	14.2	14.7	27.3	26.7
\$25,000 under \$50,000	2,140	7,614	17,815	31,014	5,444	-14,214	1,487	20,196	586	34,410	17.0	17.3	26.4	56.8
\$50,000 under \$100,000	1,808	4,242	12,612	15,753	15,753	15,753	1,300	15,753	1,300	15,753	17.0	17.3	26.4	56.8
\$100,000 under \$250,000	898	2,911	28,847	19,956	45,731	5,719	460	26,489	252	25,920	10.1	10.3	15.9	30.0
\$250,000 under \$500,000	712	8,004	50,061	19,956	45,731	5,719	460	26,489	252	25,920	10.1	10.3	15.9	30.0
\$500,000 under \$1,000,000	188	2,129	125,929	46,843	35,233	-4,741	111	13,550	77	18,291	18.6	18.9	39.1	19.4
\$1,000,000 under \$2,000,000	100	1,880	145,103	10,506	33,257	2,704	82	19,918	15	17,124	12.9	13.4	21.5	14.0
\$2,000,000 under \$5,000,000	70	1,808	215,725	43,085	33,257	2,704	82	19,918	15	17,124	12.9	13.4	21.5	14.0
\$5,000,000 under \$10,000,000	35	1,538	236,665	11,009	46,028	17,923	29	28,553	6	10,630	(*)	11.9	21.3	19.0
\$10,000,000 or more	15	262	113,552	44,359	38,628	23,605	10	30,898	5	7,293	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of—			Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)		Net income		Deficit		Coefficient of variation (percent) ¹	
	Partnerships	Partners	Business receipts				Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Business receipts	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services. Total														
Total	17,492	60,886	5,410,602	376,226	71,128	1,322,838	1,945,293	15,294	2,003,136	2,120	57,945	47	2.4	3.2
Under \$5,000 total	1,226	3,966	1,911	(*)	1,312	(*)	—8,652	608	2,727	617	9,379	224	31.0	46.0
No receipts reported	255	1,044	1,911	(*)	(*)	(*)	—5,578	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	540	2,326	1,911	(*)	(*)	(*)	—1,073	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	608	5,185	4,283	(*)	(*)	(*)	—1,163	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	849	2,105	15,410	(*)	717	2,225	3,990	617	5,877	(*)	(*)	271	36.4	(*)
\$25,000 under \$50,000	1,535	3,787	54,795	8,917	1,960	7,489	9,562	1,157	12,017	(*)	(*)	204	30.3	(*)
\$50,000 under \$100,000	2,434	5,784	175,541	19,737	3,461	29,937	70,549	2,313	70,549	(*)	(*)	163	19.3	(*)
\$100,000 under \$200,000	3,528	7,686	514,186	29,321	8,076	87,222	254,634	3,391	256,339	(*)	(*)	134	14.6	(*)
\$200,000 under \$500,000	5,473	15,731	1,668,403	82,888	20,184	285,044	840,646	5,216	848,044	257	8,282	38	4.1	18.8
\$500,000 under \$1,000,000	1,118	5,618	778,762	28,325	9,007	166,237	324,123	1,056	327,363	(*)	(*)	82	8.3	9.8
\$1,000,000 under \$2,000,000	458	3,945	625,069	43,850	10,556	179,185	182,000	374	183,950	82	11,950	47	4.8	20.1
\$2,000,000 under \$5,000,000	3,239	6,372	101,896	10,896	8,322	202,926	107,750	163	117,491	38	9,741	71	7.2	23.7
\$5,000,000 under \$10,000,000	53	1,574	363,802	47,612	4,652	128,980	62,830	46	66,037	7	3,207	(*)	(*)	(*)
\$10,000,000 or more	20	2,866	632,068	13,431	2,394	223,788	99,412	20	99,412	(*)	(*)	(*)	(*)	(*)
Medical and health services. Offices of physicians														
Total	9,410	37,209	3,295,601	49,955	23,405	645,013	1,556,022	8,906	1,563,597	428	7,575	59	2.5	3.6
Under \$5,000 total	625	1,681	744	(*)	24	2,064	—1,315	(*)	(*)	(*)	(*)	318	41.4	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,509	3,593	107,181	(*)	2,024	19,827	48,132	1,492	48,406	(*)	(*)	205	20.8	23.9
\$100,000 under \$200,000	1,466	3,091	223,535	(*)	2,120	28,524	139,022	1,466	139,022	(*)	(*)	207	21.0	21.7
\$200,000 under \$500,000	3,922	11,309	1,198,455	18,204	9,733	176,449	704,873	3,687	705,077	(*)	(*)	43	4.5	4.7
\$500,000 under \$1,000,000	769	4,115	511,137	(*)	3,532	80,199	279,148	760	279,148	(*)	(*)	100	10.2	10.6
\$1,000,000 under \$2,000,000	244	2,401	329,547	3,697	2,671	62,172	160,430	240	160,430	(*)	(*)	65	6.6	7.2
\$2,000,000 under \$5,000,000	91	1,859	263,239	887	1,879	62,278	95,841	87	96,770	(*)	(*)	109	11.1	12.1
\$5,000,000 under \$10,000,000	21	758	137,106	887	499	36,138	39,931	20	39,931	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	11	2,458	511,089	206	467	174,431	87,813	11	87,813	(*)	(*)	(*)	(*)	(*)
Medical and health services. Other medical and health services														
Total	6,082	23,877	2,115,001	329,271	47,723	677,825	395,271	6,386	439,541	1,692	50,270	76	4.1	6.7
Under \$5,000 total	600	1,685	(*)	(*)	(*)	(*)	—5,337	(*)	(*)	(*)	(*)	315	(*)	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	698	1,718	12,767	(*)	462	2,856	(*)	(*)	(*)	(*)	(*)	300	(*)	(*)
\$25,000 under \$50,000	1,257	2,849	46,268	8,917	1,920	5,702	8,172	956	11,527	(*)	(*)	224	22.9	31.2
\$50,000 under \$100,000	925	2,191	68,360	14,331	1,437	10,110	20,009	821	22,143	(*)	(*)	260	26.5	32.6
\$100,000 under \$200,000	2,062	4,595	290,851	23,673	5,956	58,668	115,612	1,925	117,317	(*)	(*)	176	17.8	19.2
\$200,000 under \$500,000	1,551	4,422	469,948	10,451	10,595	108,595	135,793	1,329	143,871	(*)	(*)	80	9.4	8.8
\$500,000 under \$1,000,000	349	1,503	237,625	21,517	5,475	68,036	44,975	286	46,235	(*)	(*)	146	14.7	22.6
\$1,000,000 under \$2,000,000	214	1,544	295,522	40,159	7,885	116,993	21,570	134	33,300	(*)	(*)	70	7.1	12.5
\$2,000,000 under \$5,000,000	110	1,380	343,133	93,777	6,443	140,648	11,909	76	20,721	(*)	(*)	94	9.5	16.0
\$5,000,000 under \$10,000,000	32	816	226,696	46,745	4,153	92,842	22,889	26	26,104	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	9	408	120,975	13,225	1,927	55,557	11,599	9	11,599	(*)	(*)	(*)	(*)	(*)
Legal services														
Total	25,474	94,171	7,991,476	109,767	96,740	1,784,576	3,973,914	23,935	3,982,292	1,571	8,368	41	2.1	2.2
Under \$5,000 total	1,121	3,313	1,712	(*)	638	(*)	4,209	(*)	(*)	(*)	(*)	237	32.7	(*)
No receipts reported	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1 under \$5,000	867	1,933	1,712	(*)	(*)	(*)	—2,802	(*)	(*)	(*)	(*)	275	32.7	(*)
\$5,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,905	4,276	33,742	(*)	928	4,586	14,291	1,637	14,607	(*)	(*)	166	19.2	22.6
\$25,000 under \$50,000	2,557	7,790	97,204	2,002	15,108	42,288	42,288	2,357	44,063	(*)	(*)	159	16.2	19.0
\$50,000 under \$100,000	4,828	10,493	364,152	7,978	6,734	50,664	186,762	4,694	187,368	(*)	(*)	115	11.8	12.8
\$100,000 under \$200,000	5,854	14,673	854,156	15,342	14,036	140,318	449,789	5,787	449,861	(*)	(*)	103	10.5	11.2
\$200,000 under \$500,000	5,946	21,915	1,848,364	24,664	18,982	339,394	949,674	5,862	950,447	(*)	(*)	38	4.0	3.9
\$500,000 under \$1,000,000	1,592	9,432	1,035,712	15,846	10,394	216,212	522,559	1,349	522,656	(*)	(*)	80	8.3	7.9
\$1,000,000 under \$2,000,000	693	6,884	951,297	14,581	9,936	217,856	488,145	693	488,145	(*)	(*)	43	4.5	5.1
\$2,000,000 under \$5,000,000	403	7,811	1,220,594	(*)	14,515	330,595	600,198	403	600,198	(*)	(*)	51	5.2	(*)
\$5,000,000 under \$10,000,000	91	3,235	187,689	(*)	7,937	187,689	295,187	91	295,187	(*)	(*)	(*)	(*)	(*)
\$10,000,000 or more	36	3,415	531,193	28,436	11,601	278,474	419,242	57	419,242	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, Total^{2, 3}								
All Industries	1,073,147	4,950,578	146,028,595	437,564	17,074,314	799,244	10,103,158	7,771,287
Agriculture, forestry, and fishing	122,264	350,060	12,631,541	77,684	1,055,733	108,259	981,901	880,678
Farms	109,095	316,596	11,517,333	69,998	895,076	96,299	902,666	770,387
Field crop	40,740	107,980	4,027,121	24,889	320,656	35,967	375,578	648,794
Fruit, tree nut, and vegetable	12,793	56,144	1,447,054	8,025	277,839	10,927	119,039	43,325
Livestock	51,737	142,582	5,696,782	35,289	248,107	46,186	395,890	62,790
Other	3,825	9,890	346,376	1,795	48,474	3,219	15,359	15,478
Agricultural services, forestry, and fishing	13,169	33,464	1,114,208	7,686	160,657	11,951	76,035	110,291
Mining	15,377	223,927	4,014,119	3,585	282,235	10,144	275,334	-469,087
Oil and gas extraction	12,811	213,535	2,641,794	2,293	106,767	8,417	163,704	-600,347
Other mining	2,566	10,392	1,372,325	1,292	175,468	1,727	111,630	131,260
Construction	60,658	135,325	12,303,178	37,703	1,805,783	43,747	271,950	789,232
General contractors	24,520	57,691	8,840,816	13,637	1,050,046	15,745	177,930	247,371
Special trade contractors	36,070	77,498	3,455,446	24,064	753,101	28,002	94,020	542,155
Plumbing, heating, and air conditioning	4,593	10,168	645,743	3,059	112,834	3,742	9,897	70,488
Painting, paper hanging, and decorating	4,491	9,292	252,742	3,002	70,412	3,240	5,542	62,938
Masonry, stonework, tile setting, and plastering	4,906	10,253	452,059	3,868	122,790	3,919	10,185	86,225
Contractors, not elsewhere classified	22,080	47,745	2,104,902	14,135	447,065	17,101	69,416	322,504
Manufacturing	29,413	75,117	6,886,260	17,238	1,189,677	23,255	246,005	340,174
Lumber and wood products, except furniture	5,120	12,275	1,037,492	3,768	182,455	4,313	60,157	13,817
Printing, publishing, and allied industries	4,877	12,439	514,481	2,309	126,858	3,350	12,281	87,982
Machinery, except electrical	2,368	5,307	506,259	1,605	122,910	1,981	10,358	65,371
Other manufacturing industries	17,048	45,096	4,808,028	9,556	755,854	13,811	163,209	193,194
Transportation, communication, electric, gas, and sanitary services	17,060	53,057	2,451,546	8,776	304,478	14,999	349,556	-22,527
Transportation	14,381	36,944	1,962,660	7,227	243,846	13,016	233,619	78,327
Trucking and warehousing	9,684	23,313	1,148,380	5,049	175,045	8,638	92,560	69,238
Other transportation	4,697	13,631	814,280	2,178	68,801	4,378	141,059	9,689
Communication, electric, gas, and sanitary services	2,679	16,113	488,886	1,549	60,632	1,983	115,939	-101,454
Wholesale and retail trade	193,949	449,549	45,172,567	124,092	3,310,810	154,710	463,820	2,853,571
Wholesale trade	30,922	76,290	16,032,683	16,948	739,755	21,802	121,374	816,645
Retail trade	162,395	372,954	29,113,882	107,113	2,568,739	132,798	342,037	1,832,154
Building materials, hardware, garden supply, and mobile home dealers	9,177	23,237	2,069,042	8,440	179,314	7,773	26,668	171,147
General merchandise stores	3,581	8,840	966,099	2,291	64,233	2,925	10,697	79,579
Food stores	22,081	49,513	6,314,158	14,233	405,503	19,424	53,662	263,110
Grocery stores	14,961	33,751	5,190,409	9,672	295,949	13,298	39,035	206,498
Other food stores	7,120	15,762	1,123,749	4,561	109,554	6,126	14,627	56,612
Automotive dealers and service stations	27,527	59,548	7,582,574	19,066	434,951	23,232	54,447	361,993
Motor vehicle dealers	5,566	12,508	3,005,923	3,691	167,034	4,261	14,599	93,388
Gasoline service stations	16,095	34,224	3,618,029	12,175	188,628	14,332	29,680	203,921
Other automotive dealers	5,866	12,816	558,622	3,200	79,269	4,639	10,168	64,684
Apparel and accessory stores	13,082	29,726	1,352,439	8,835	131,785	9,329	13,599	132,933
Furniture and home furnishings stores	11,034	25,401	1,731,910	7,011	136,807	8,983	17,284	135,797
Eating places	22,940	59,105	3,234,110	19,533	693,663	19,360	76,113	222,256
Drinking places	9,490	20,661	627,534	7,230	82,093	8,321	19,757	50,733
Liquor stores	4,167	9,258	999,283	3,173	53,535	3,891	8,753	58,180
Other retail trade	39,318	87,665	4,236,733	19,301	366,855	29,560	61,057	356,426
Finance, insurance, and real estate	435,306	2,992,563	32,419,227	55,709	1,774,256	289,146	5,569,306	-3,597,303
Finance	107,029	1,418,993	5,996,575	3,472	503,975	12,723	116,055	155,921
Banking, and credit agencies other than banks	1,952	12,792	175,723	474	29,466	519	6,459	31,248
Security, commodity brokers, and services	2,260	24,796	3,445,348	532	430,077	784	10,191	232,180
Holding and investment companies	102,817	1,381,405	2,375,504	2,466	44,432	11,420	99,405	-107,507
Insurance agents, brokers, and service	6,869	20,706	1,672,456	4,254	158,596	4,281	9,660	205,159
Real estate	321,408	1,552,864	24,750,196	47,983	1,111,685	272,142	5,443,591	-3,958,383
Operators and lessors of buildings	261,083	1,249,224	20,675,689	40,064	898,633	243,451	5,305,897	-3,584,227
Lessors other than buildings	32,293	172,709	528,334	3,429	18,341	19,110	59,308	35,626
Real estate agents, brokers, and managers	15,988	70,779	1,095,055	3,015	78,741	6,448	47,450	-68,785
Other real estate	12,044	60,152	2,251,118	1,475	115,770	3,133	30,936	-340,997
Services	199,285	670,163	30,156,300	112,749	7,350,288	154,891	1,945,051	7,195,621
Hotels and other lodging places	14,573	69,586	2,851,818	8,956	665,260	13,251	362,359	-214,089
Motels, motor hotels, and tourist courts	7,160	35,168	1,544,512	5,402	350,247	6,631	196,839	-108,048
Other lodging places	7,413	34,420	1,307,306	3,554	315,013	6,620	165,520	-106,041
Personal services	24,088	54,121	1,171,244	14,320	269,687	21,154	56,251	210,951
Laundries, dry cleaning, and garment services	8,215	19,738	448,329	4,866	113,786	7,380	29,873	56,216
Beauty shops	8,021	17,151	254,235	5,340	89,043	7,096	4,436	41,380
Barber shops	2,169	4,551	79,354	787	14,344	1,766	1,910	28,028
Other personal services	5,683	12,681	390,726	3,327	52,514	4,912	18,032	85,329
Business services	28,251	88,469	2,178,598	9,787	306,471	21,221	804,934	-85,225
Automobile repair and services	20,967	46,514	1,429,379	11,005	158,676	17,423	80,509	198,498
Automobile repair shops	15,387	32,869	1,057,205	8,706	150,542	12,502	21,575	180,981
General automobile repair shops	8,311	17,757	542,288	4,448	68,194	6,750	11,293	86,885
Other automobile repair	7,076	15,112	514,917	4,258	82,348	5,752	10,282	94,096
Automobile parking and other services	5,580	13,645	372,168	2,299	48,134	4,921	58,934	17,517
Miscellaneous repair services	11,093	24,021	559,393	4,983	81,372	8,835	16,032	100,628
Amusement and recreation services, including motion pictures	16,213	88,731	1,608,519	5,368	315,495	11,601	341,456	-353,640
Medical and health services	17,711	61,866	5,451,765	14,717	1,329,527	14,076	71,352	1,963,238
Offices of physicians	9,457	37,668	3,309,478	7,956	645,167	7,092	23,443	1,565,780
Other medical and health services	8,254	24,198	2,142,287	6,761	684,360	6,984	47,909	397,458
Legal services	25,253	93,062	7,918,293	22,573	1,763,287	21,892	97,366	3,939,929
Engineering and architectural services	6,293	16,143	1,692,364	3,523	556,988	4,177	16,175	279,804
Accounting, auditing, and bookkeeping services	10,362	39,691	4,211,706	9,040	1,669,727	9,744	51,967	1,128,947
Certified public accountants	7,598	31,460	3,965,853	6,876	1,593,856	6,798	47,270	1,067,401
Other accounting, auditing, and bookkeeping services	3,363	8,231	245,853	2,164	75,871	2,946	4,697	61,546
Other services	23,861	87,957	1,083,227	8,477	193,798	11,517	46,650	36,200

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13 States. Total								
All industries	970,758	3,206,409	96,896,621	267,262	12,029,613	494,630	6,939,160	3,932,285
Agriculture, forestry, and fishing	61,248	192,598	6,812,171	37,886	692,451	53,866	486,178	397,855
Farms	52,403	171,194	6,088,322	32,896	583,892	45,804	446,871	310,644
Field crop	16,308	45,977	1,975,133	9,671	174,528	14,121	152,865	292,171
Fruit, tree nut, and vegetable	10,163	45,467	1,191,936	6,283	239,337	8,646	94,296	11,461
Livestock	23,493	73,294	2,707,951	15,885	139,413	20,971	188,242	-8,412
Other	2,438	6,456	213,302	1,057	30,614	2,066	11,478	15,424
Agricultural services, forestry, and fishing	8,845	21,404	723,849	4,990	108,559	8,082	39,307	87,211
Mining	7,639	104,957	2,611,585	1,734	161,049	5,020	168,450	-354,455
Oil and gas extraction	99,969	6,584	1,960,611	1,330	74,676	4,509	122,379	-467,181
Other mining	1,055	4,988	650,974	404	86,371	511	45,471	112,726
Construction	36,629	82,217	7,903,942	22,379	1,075,498	25,613	171,413	395,482
General contractors	14,239	34,114	5,705,467	7,387	602,036	8,538	113,176	71,926
Special trade contractors	22,386	48,095	2,192,759	14,990	470,826	17,075	58,237	323,996
Pumbing, heating, and air conditioning	2,096	4,856	364,829	1,731	67,829	1,712	6,951	27,440
Painting, paper hanging, and decorating	2,994	6,217	179,263	1,924	52,989	1,870	2,774	38,390
Masonry, stonework, tile setting, and plastering	3,052	6,406	301,639	2,554	80,351	2,403	5,556	52,031
Contractors, not elsewhere classified	14,244	30,616	1,347,028	8,781	269,657	11,090	43,856	206,045
Manufacturing	18,519	47,877	4,572,209	10,796	794,772	14,323	141,829	204,525
Lumber and wood products, except furniture	2,195	5,090	340,537	1,680	69,794	1,787	15,219	9,426
Printing, publishing, and allied industries	3,030	7,872	314,466	1,302	81,641	1,928	7,998	27,412
Machinery, except electrical	1,733	3,850	300,069	1,196	67,559	1,463	7,538	58,232
Other manufacturing industries	11,561	31,065	3,617,137	6,588	575,778	9,145	111,073	109,455
Transportation, communication, electric, gas, and sanitary services	9,849	25,818	1,661,971	5,156	198,070	9,264	234,044	-44,149
Transportation	8,756	22,215	1,265,663	4,611	155,315	8,242	156,303	38,119
Trucking and warehousing	5,899	14,511	720,268	3,074	114,735	5,421	57,848	44,825
Other transportation	2,857	7,704	545,395	1,537	40,580	2,821	98,455	-6,706
Communication, electric, gas, and sanitary services	1,093	3,703	396,208	545	42,755	1,022	77,741	-82,268
Wholesale and retail trade	124,769	291,210	29,488,377	79,159	2,161,533	98,163	293,601	1,737,258
Wholesale trade	19,942	49,412	11,117,057	10,867	513,166	13,880	75,437	593,380
Retail trade	104,732	241,599	18,355,216	68,275	1,666,994	84,255	218,070	1,159,371
Building materials, hardware, garden supply, and mobile home dealers	5,910	15,293	1,248,300	3,988	115,422	4,842	17,237	100,453
General merchandise stores	1,961	5,046	403,096	1,260	36,800	1,540	4,220	27,475
Food stores	14,589	32,790	3,881,112	8,981	250,206	12,520	32,677	179,376
Grocery stores	9,229	20,959	3,007,140	5,785	167,226	8,069	22,065	132,800
Other food stores	5,360	11,831	873,972	3,196	82,980	4,451	10,612	46,576
Automotive dealers and service stations	17,406	37,628	4,510,548	11,905	274,790	14,464	33,009	212,579
Motor vehicle dealers	3,345	7,578	1,778,056	2,173	110,265	2,453	9,508	51,438
Gasoline service stations	10,287	21,605	2,115,320	7,642	112,976	9,063	17,711	117,900
Other automotive dealers	3,774	8,445	617,172	2,090	51,549	2,948	5,790	43,241
Apparel and accessory stores	8,561	19,567	861,844	5,658	86,646	5,788	8,360	79,972
Furniture and home furnishings stores	7,005	16,290	1,061,896	4,277	79,032	5,528	10,317	82,642
Eating places	14,624	38,465	2,191,475	12,246	469,099	11,937	49,052	152,725
Drinking places	6,858	14,460	456,821	5,344	59,186	6,099	13,920	41,828
Liquor stores	2,640	6,234	724,767	2,110	41,597	2,727	6,464	46,431
Other retail trade	24,978	55,726	3,015,357	12,506	254,016	18,810	42,794	241,890
Finance, insurance, and real estate	283,488	2,002,224	24,061,318	38,024	1,404,635	189,399	4,027,878	-3,150,249
Finance	68,237	933,054	4,716,928	2,179	451,454	7,926	93,359	-193,380
Banking and credit agencies other than banks	1,534	1,534	117,279	383	27,521	598	5,516	14,354
Security, commodity brokers, and services	1,335	14,101	3,070,020	399	387,253	565	8,767	188,286
Holding and investment companies	65,368	908,692	1,529,629	1,397	36,680	6,963	79,676	-396,020
Insurance agents, brokers, and service	5,032	14,403	1,274,798	3,104	119,527	3,103	7,623	120,870
Real estate	210,219	1,054,767	18,089,592	32,741	833,624	178,370	3,926,296	-3,077,739
Operators and lessors of buildings	173,483	871,179	15,437,959	28,116	698,764	161,542	3,834,895	-2,731,347
Lessors, other than buildings	18,978	104,596	311,782	1,608	13,163	10,587	35,870	-5,036
Real estate agents, brokers, and managers	10,821	48,795	798,316	2,190	62,832	4,595	37,486	-60,872
Other real estate	6,937	30,197	1,541,535	825	58,865	1,646	18,045	-280,484
Services	128,586	459,346	21,556,155	72,136	5,521,014	98,931	1,415,544	4,745,429
Hotels and other lodging places	9,315	48,602	1,838,726	5,685	423,367	8,540	230,899	-148,506
Motels, motor hotels, and tourist courts	4,714	24,336	976,097	3,380	220,807	4,352	121,081	-76,458
Other lodging places	4,601	24,266	862,629	2,305	202,560	4,188	109,818	-72,148
Personal services	15,630	35,917	770,388	9,292	172,229	13,859	37,674	148,147
Laundries, dry cleaning, and garment services	5,762	14,120	301,404	3,414	74,554	5,259	20,741	37,432
Beauty shops	4,798	10,571	145,341	2,990	49,142	4,153	3,354	28,353
Barber shops	1,447	3,043	57,210	(*)	(*)	1,247	1,508	19,706
Other personal services	3,623	8,183	266,443	2,241	37,577	3,200	12,071	62,856
Business services	19,236	61,981	1,594,674	6,922	234,460	14,022	566,196	-47,453
Automobile repair and services	12,945	28,501	946,729	7,133	136,141	11,143	52,105	121,571
Automobile repair shops	9,831	21,134	694,151	5,909	102,136	8,216	109,173	109,173
General automobile repair shops	5,715	12,144	404,677	3,406	56,140	4,825	8,810	63,509
Other automobile repair	4,116	8,990	289,474	2,503	45,996	3,391	6,554	45,664
Automobile parking and other services	3,114	7,367	252,578	1,224	34,005	2,927	36,741	12,398
Miscellaneous repair services	6,896	14,661	403,854	3,142	57,489	5,231	10,356	73,014
Amusement and recreation services, including motion pictures	11,359	72,000	1,326,029	3,434	252,067	7,861	312,962	-350,380
Medical and health services	11,637	43,501	3,761,083	9,728	983,926	9,143	50,555	1,216,799
Offices of physicians	5,801	25,392	2,120,810	4,924	433,761	4,244	14,606	95,053
Other medical and health services	5,836	18,109	1,640,273	4,804	550,165	4,899	35,949	261,746
Legal services	15,981	59,958	5,461,036	14,325	1,260,008	13,884	66,930	2,648,611
Engineering and architectural services	3,967	10,609	1,254,448	2,090	425,668	2,518	11,345	192,556
Accounting, auditing, and bookkeeping services	6,993	27,832	3,496,183	5,592	1,434,119	6,097	41,741	914,226
Certified public accountants	4,938	22,533	3,324,856	4,336	1,382,517	4,506	38,464	873,129
Other accounting, auditing, and bookkeeping services	2,064	5,299	171,325	1,256	51,602	1,791	3,283	41,097
Other services	14,827	55,784	699,995	4,793	141,540	6,633	34,975	-23,056

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
California								
All industries	156,817	794,171	22,971,666	60,790	2,774,714	113,941	1,574,423	1,114,026
Agriculture, forestry, and fishing	14,124	64,061	2,563,148	8,340	396,814	11,834	151,122	65,692
Farms	11,458	56,994	2,326,357	6,826	347,459	9,512	138,440	31,751
Field crop	2,622	10,214	726,386	1,597	110,684	2,291	36,318	78,611
Fruit, tree nut, and vegetable	5,881	33,608	788,298	3,292	181,915	4,780	64,814	-29,997
Livestock	2,414	11,674	759,078	1,639	42,712	2,057	33,714	-10,236
Other	541	1,498	52,605	300	11,948	384	3,594	-6,627
Agricultural services, forestry and fishing	2,666	7,067	256,781	1,512	51,355	2,322	12,662	33,941
Mining	1,141	17,378	673,840	185	24,036	613	34,019	177,160
Oil and gas extraction	1,045	17,123	648,523	167	19,996	517	30,803	178,613
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	6,366	15,054	2,152,324	3,661	247,962	4,729	28,313	92,601
General contractors	3,483	8,867	1,692,834	1,546	132,913	2,184	13,616	40,681
Special trade contractors	2,879	6,179	453,774	2,113	112,413	2,545	8,697	52,270
Plumbing, heating, and air conditioning	348	888	69,224	271	16,173	344	1,349	3,063
Painting, paper hanging, and decorating	474	952	34,511	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	332	673	80,547	318	22,628	322	772	6,690
Contractors not elsewhere classified	1,725	3,666	269,482	1,338	63,032	1,492	6,317	33,971
Manufacturing	6,219	17,232	1,022,687	3,684	193,629	4,649	22,792	53,060
Lumber and wood products, except furniture	713	1,641	153,732	579	33,746	423	3,964	-7,313
Printing, publishing, and allied industries	1,393	4,010	69,698	609	13,188	698	2,172	-1,427
Machinery except electrical	710	1,496	53,382	375	6,777	710	1,829	10,840
Other manufacturing industries	3,403	10,085	745,895	2,121	139,918	2,618	14,827	50,960
Transportation, communication, electric, gas, and sanitary services	2,687	7,257	412,099	1,236	63,696	2,531	63,097	-4,245
Transportation	2,461	6,627	338,332	1,077	43,939	2,305	57,740	-4,984
Trucking and warehousing	1,763	4,823	181,539	755	37,234	1,617	15,691	12,388
Other transportation	698	1,804	156,793	322	6,705	688	42,043	-21,372
Communication, electric, gas, and sanitary services	226	630	73,767	159	19,757	226	5,357	4,739
Wholesale and retail trade	28,217	71,811	6,601,526	18,572	619,648	22,066	62,120	392,330
Wholesale trade	4,861	12,197	2,128,717	2,464	116,348	2,831	12,074	102,553
Retail trade	23,359	59,580	4,464,493	16,100	502,356	19,238	43,093	289,542
Building materials, hardware, garden supply, and mobile home dealers	1,516	3,657	243,882	921	18,182	1,109	1,873	22,371
General merchandise stores	124	431	49,620	48	4,935	124	594	4,418
Food stores	3,109	7,917	965,769	1,949	73,280	2,776	7,098	41,370
Grocery stores	2,070	5,462	756,869	1,436	48,919	1,737	4,461	32,368
Other food stores	1,039	2,455	208,900	513	24,361	1,039	2,637	9,002
Automotive dealers and service stations	2,908	6,598	961,986	2,308	68,165	2,566	7,075	34,845
Motor vehicle dealers	340	830	284,809	314	26,840	254	2,726	5,839
Gasoline service stations	1,497	3,354	383,049	1,364	22,740	1,310	2,870	17,060
Other automotive dealers	1,071	2,414	194,128	630	18,585	1,004	1,479	11,947
Apparel and accessory stores	1,927	4,655	166,830	1,117	14,032	1,049	1,485	18,317
Furniture and home furnishings stores	1,749	4,490	289,063	1,074	20,529	1,382	2,608	20,518
Eating places	3,704	12,254	854,565	3,282	207,030	3,039	13,638	61,499
Drinking places	1,545	3,414	111,655	1,334	23,047	1,391	2,429	8,518
Liquor stores	1,064	2,521	331,662	932	18,147	1,029	3,699	21,527
Other retail trade	5,893	13,643	599,461	3,135	54,949	4,771	6,394	56,199
Finance, insurance, and real estate	66,536	486,491	4,830,263	7,881	166,071	44,792	682,273	-579,564
Finance	16,885	168,520	380,829	501	18,947	2,073	12,656	-39,187
Banking and credit agencies other than banks	274	1,111	13,811	(*)	(*)	(*)	(*)	-668
Security commodity brokers, and services	115	560	33,569	30	6,886	30	152	4,766
Holding and investment companies	16,496	166,849	333,449	450	6,871	2,018	12,270	-43,285
Insurance agents, brokers, and service	553	1,914	93,170	264	14,706	341	501	14,921
Real estate	51,100	316,057	4,356,264	7,116	132,418	42,378	868,916	-555,298
Operators and lessors of buildings	42,444	266,223	3,215,838	6,226	96,993	39,117	846,344	-500,062
Lessors other than buildings	4,374	29,502	98,961	179	8,292	2,104	12,039	-5,050
Real estate agents, brokers, and managers	2,203	10,300	239,301	448	8,143	828	5,432	-1,022
Other real estate	2,079	10,032	802,163	263	18,990	329	5,101	-49,163
Services	29,516	114,069	4,692,941	17,231	1,060,858	22,898	330,672	916,684
Hotels and other lodging places	2,724	21,365	524,185	2,041	109,698	2,489	65,880	-464
Motels, motor hotels, and tourist courts	1,618	9,123	257,079	1,291	48,965	1,480	32,808	-2,733
Other lodging places	1,106	12,242	267,106	750	60,733	1,009	33,072	2,269
Personal services	3,207	9,141	168,248	1,813	47,399	2,720	5,679	27,085
Laundries, dry cleaning, and garment services	1,171	4,221	85,802	754	24,733	1,105	4,116	9,499
Beauty shops	1,155	2,856	53,030	676	20,060	944	948	10,139
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	727	1,679	23,026	(*)	(*)	517	525	4,737
Business services	5,143	16,670	441,623	2,039	46,809	3,581	155,812	11,018
Automobile repair and services	3,469	7,638	304,879	2,146	44,891	3,028	16,717	37,618
Automobile repair shops	2,724	5,828	233,781	2,025	36,563	2,391	12,225	31,512
General automobile repair shops	1,252	2,548	116,976	1,051	20,210	1,052	2,342	14,428
Other automobile repair	1,472	3,280	116,805	974	16,353	1,339	2,883	17,084
Automobile parking and other services	745	1,870	71,098	121	6,328	637	11,492	6,106
Miscellaneous repair services	1,330	2,737	88,173	698	10,978	1,129	2,571	16,624
Amusement and recreation services including motion pictures	2,476	15,344	518,724	632	91,367	1,567	50,474	26,301
Medical and health services	2,560	10,857	1,191,850	2,305	334,413	2,055	11,656	341,978
Offices of physicians	1,374	7,205	894,649	1,230	241,875	1,056	4,393	290,572
Other medical and health services	1,186	3,652	297,201	1,075	92,538	999	7,263	51,406
Legal services	2,864	9,268	849,948	2,713	202,341	2,761	12,212	383,355
Engineering and architectural services	1,347	3,491	192,562	629	46,769	729	1,647	22,202
Accounting, auditing, and bookkeeping services	1,496	3,956	248,930	1,162	74,285	1,428	3,521	66,560
Certified public accountants	992	2,948	219,507	932	66,396	990	3,263	63,056
Other accounting, auditing, and bookkeeping services	504	1,008	29,423	(*)	(*)	438	258	3,504
Other services	2,900	16,342	163,619	1,053	51,908	1,191	4,503	-15,593

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Florida								
All industries	29,456	145,590	3,878,459	15,857	426,297	29,973	415,536	-73,453
Agriculture, forestry, and fishing	3,877	10,803	317,826	2,158	37,237	3,577	27,294	-14,028
Farms	3,072	8,986	248,611	1,817	27,469	2,790	23,655	-21,404
Field crop	306	733	23,126	(*)	(*)	(*)	306	6,784
Fruit, tree nut, and vegetable	1,805	5,040	134,552	897	17,506	1,850	11,238	-5,198
Livestock	752	1,727	73,888	549	5,618	644	9,365	-20,958
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	805	1,817	69,215	341	9,768	787	3,639	7,376
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,045	8,852	404,838	2,147	52,036	2,035	6,282	9,893
General contractors	1,050	2,754	253,738	660	12,914	639	2,711	-9,265
Special trade contractors	1,995	4,098	151,040	1,487	39,122	1,396	3,571	17,958
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	718	1,507	42,158	(*)	(*)	(*)	(*)	7,836
Contractors not elsewhere classified	872	1,771	75,402	508	15,750	642	1,604	6,311
Manufacturing	518	1,184	40,871	(*)	(*)	304	2,561	2,473
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	562	1,593	78,158	271	18,096	560	5,574	1,665
Transportation	481	1,413	59,279	190	9,725	479	3,742	1,618
Trucking and warehousing	224	828	16,655	(*)	(*)	224	2,552	-1,910
Other transportation	257	585	42,624	(*)	(*)	(*)	(*)	3,528
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	8,808	15,761	1,068,952	4,286	76,916	5,399	15,623	41,272
Wholesale trade	835	2,314	262,779	426	10,354	670	1,995	13,619
Retail trade	5,973	13,447	806,173	3,860	66,562	4,729	13,628	27,653
Building materials, hardware, garden supply, and mobile home dealers	401	886	68,507	329	5,315	401	1,574	3,962
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	739	1,606	169,935	514	10,096	668	1,783	4,865
Grocery stores	369	785	119,929	216	6,851	369	1,116	4,433
Other food stores	370	821	50,006	298	3,245	299	677	432
Automotive dealers and service stations	1,075	2,323	201,802	789	11,602	992	1,147	8,843
Motor vehicle dealers	257	598	70,690	115	4,564	246	173	1,053
Gasoline service stations	789	1,658	117,947	645	6,430	717	778	7,519
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	737	1,503	42,638	309	3,676	523	583	3,005
Furniture and home furnishings stores	359	884	64,005	217	5,656	288	865	1,797
Eating places	762	2,110	82,660	745	18,992	547	3,160	7,734
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	174	350	41,936	94	2,229	165	471	1,086
Other retail trade	1,305	2,719	103,058	514	5,783	796	1,139	6,559
Finance, insurance, and real estate	16,704	83,969	1,037,907	2,152	47,487	10,769	233,254	-264,056
Finance	4,734	34,523	84,754	208	2,179	599	4,246	-34,025
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	4,517	32,810	77,662	189	1,540	580	4,225	-37,134
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	11,609	48,245	933,657	1,656	43,646	10,026	228,712	-227,199
Operators and lessors of buildings	9,628	36,558	706,543	1,369	33,011	9,279	223,107	-168,486
Lessors, other than buildings	727	3,560	13,385	(*)	(*)	239	623	-4,486
Real estate agents, brokers, and managers	816	3,950	57,662	107	1,903	318	1,643	-15,101
Other real estate	438	2,177	156,067	90	8,442	190	3,339	-39,126
Services	7,774	23,138	923,700	4,414	188,404	6,411	124,275	154,361
Hotels and other lodging places	1,080	3,977	200,738	696	43,529	937	25,092	-13,536
Motels, motor hotels, and tourist courts	495	2,089	102,548	378	22,459	424	13,143	-7,904
Other lodging places	585	1,888	98,190	318	21,070	513	11,949	-5,632
Personal services	1,312	2,766	36,956	810	6,342	1,312	2,334	5,673
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	869	2,661	56,254	(*)	(*)	756	10,873	6,776
Automobile repair and services	679	1,448	38,701	(*)	(*)	464	1,034	5,223
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	413	2,973	59,226	76	11,513	315	62,558	-65,396
Medical and health services	482	1,482	141,741	393	24,952	322	1,406	72,896
Offices of physicians	285	780	81,543	196	12,810	196	724	48,404
Other medical and health services	197	702	60,198	197	12,142	126	682	24,492
Legal services	884	2,627	229,614	884	46,357	866	3,384	122,677
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	456	1,468	104,698	313	29,524	456	1,954	34,901
Certified public accountants	313	1,182	96,570	242	26,065	313	1,679	32,202
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,059	2,566	30,376	(*)	(*)	585	14,489	-22,205

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and Industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Georgia								
All industries	20,688	93,351	2,509,947	9,643	295,051	14,959	191,043	-107,159
Agriculture, forestry, and fishing	2,048	4,708	282,634	1,490	20,514	1,777	18,847	14,815
Farms	2,012	4,634	264,727	1,456	19,546	1,748	18,449	14,527
Field crop	586	1,350	76,868	469	4,246	528	9,562	6,020
Fruit, tree nut and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	984	2,231	118,023	735	5,321	835	5,087	121
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,812	3,382	168,705	1,050	26,958	842	5,363	8,805
General contractors	699	1,431	111,621	385	12,811	333	2,643	1,836
Special trade contractors	913	1,951	57,084	665	14,147	509	2,720	7,969
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	650	1,418	33,737	460	7,163	419	2,373	4,860
Manufacturing	731	1,823	107,584	499	22,380	557	4,314	8,978
Lumber and wood products, except furniture	331	793	30,447	(*)	(*)	(*)	(*)	3,752
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	217	601	49,499	101	8,253	217	1,721	2,560
Transportation, communication, electric, gas, and sanitary services	431	894	17,194	(*)	(*)	(*)	(*)	2,506
Transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,462	10,181	883,768	3,029	69,091	3,726	8,703	47,123
Wholesale trade	819	1,927	296,567	447	18,092	466	2,194	14,766
Retail trade	3,643	8,254	587,221	2,582	50,999	3,260	6,509	32,357
Building materials, hardware, garden supply and mobile home dealers	218	622	33,792	160	3,249	160	415	2,730
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	481	1,042	151,054	191	6,922	479	1,325	6,354
Grocery stores	383	836	129,084	151	5,453	381	1,064	5,091
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	960	2,186	186,033	833	11,264	926	1,100	10,089
Motor vehicle dealers	71	153	44,725	71	2,112	63	136	1,514
Gasoline service stations	608	1,223	109,475	543	6,848	593	581	7,180
Other automotive dealers	281	810	33,833	(*)	(*)	(*)	(*)	1,395
Apparel and accessory stores	271	582	34,974	213	4,333	271	499	2,736
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	348	766	42,576	348	8,911	290	1,317	342
Drinking places	158	—	—	—	—	—	—	—
Liquor stores	168	350	26,495	168	7,030	168	313	810
Other retail trade	905	2,107	72,546	501	6,309	674	1,153	5,200
Finance, insurance, and real estate	7,267	59,507	460,954	933	28,542	4,404	122,120	-349,067
Finance	2,140	33,483	42,447	(*)	(*)	227	638	-49,823
Banking and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	—	—	—	—	—	—	—	—
Holding and investment companies	2,090	33,317	39,073	(*)	(*)	194	610	-51,637
Insurance agents, brokers, and service	324	636	22,239	(*)	(*)	(*)	(*)	7,637
Real estate	4,803	25,188	336,268	694	23,742	3,969	120,952	-306,821
Operators and lessors of buildings	3,782	18,372	354,387	641	19,979	3,634	118,577	-281,898
Lessors, other than buildings	569	3,277	2,769	(*)	(*)	(*)	(*)	-986
Real estate agents, brokers, and managers	349	2,627	18,260	(*)	(*)	(*)	(*)	-11,419
Other real estate	103	912	20,852	(*)	(*)	(*)	(*)	-12,718
Services	4,052	12,168	577,019	2,326	121,755	3,209	28,886	155,589
Hotels and other lodging places	335	1,701	72,108	141	17,995	311	7,464	-21,418
Hotels, motor hotels, and tourist courts	249	1,498	60,133	113	14,547	228	5,973	-11,481
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	560	1,120	22,230	444	4,815	503	2,165	692
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	397	1,194	21,892	(*)	(*)	314	5,436	-163
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	270	993	30,606	(*)	(*)	210	8,393	-3,501
Medical and health services	270	925	103,783	212	19,357	254	948	55,621
Offices of physicians	177	649	84,606	177	14,411	161	559	49,066
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	658	2,414	191,553	658	40,472	592	2,98*	101,744
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	240	587	36,586	125	14,084	240	403	9,181
Certified public accountants	125	357	36,047	67	13,800	125	384	9,622
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	539	1,587	(*)	(*)	(*)	(*)	(*)	-1,032

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Illinois								
All industries	60,953	267,413	9,892,893	23,947	1,421,474	45,773	651,120	548,467
Agriculture, forestry, and fishing	5,417	14,274	456,535	3,224	23,878	4,724	46,388	92,208
Farms	4,923	12,834	425,602	2,883	19,250	4,230	42,878	90,067
Field crop	3,202	8,548	238,764	1,789	9,438	2,576	26,599	64,787
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,533	3,851	157,330	906	3,267	1,466	14,579	24,702
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	494	1,440	30,933	341	4,428	494	3,510	2,141
Mining	279	2,155	111,071	73	11,672	213	6,894	-4,266
Oil and gas extraction	226	1,977	81,725	(*)	(*)	160	4,168	-5,604
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,351	7,864	854,335	2,096	131,390	2,486	12,644	46,338
General contractors	991	2,733	611,039	413	88,128	602	6,520	1,887
Special trade contractors	2,360	5,131	243,296	1,683	43,262	1,884	6,124	44,451
Plumbing, heating, and air conditioning	447	932	60,224	426	12,706	422	813	5,988
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,349	3,071	138,312	691	20,472	1,097	4,468	27,959
Manufacturing	1,373	4,571	472,370	703	78,304	895	16,833	50,164
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	868	3,364	393,251	464	55,040	589	14,261	42,839
Transportation, communication, electric, gas, and sanitary services	820	2,431	105,741	491	15,576	753	16,298	3,101
Transportation	745	2,217	96,204	416	13,006	678	15,742	926
Trucking and warehousing	371	927	50,552	(*)	(*)	304	6,433	1,487
Other transportation	374	1,290	45,652	263	5,852	374	9,309	-561
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	10,601	25,001	3,006,983	6,969	217,796	9,469	31,522	179,642
Wholesale trade	1,550	3,750	1,448,005	929	70,287	1,173	6,455	72,550
Retail trade	8,984	21,117	1,556,536	6,040	147,509	7,296	23,067	105,588
Building materials, hardware, garden supply, and mobile home dealers	586	1,660	166,682	515	18,324	442	4,357	14,703
General merchandise stores	129	324	31,565	82	3,511	120	225	2,016
Food stores	922	2,248	317,725	568	23,209	632	2,433	15,909
Grocery stores	371	932	235,271	216	14,292	346	1,334	10,581
Other food stores	551	1,316	82,454	352	8,917	286	1,099	5,328
Automotive dealers and service stations	1,290	2,804	369,013	1,200	28,505	1,065	4,356	16,119
Motor vehicle dealers	366	775	148,797	350	9,333	291	924	3,519
Gasoline service stations	669	1,503	169,411	660	13,637	649	3,151	8,987
Other automotive dealers	255	526	30,805	190	5,535	(*)	(*)	3,613
Apparel and accessory stores	983	2,406	120,512	771	11,832	773	1,456	10,491
Furniture and home furnishings stores	734	1,635	69,618	336	6,237	593	1,110	9,290
Eating places	1,387	3,708	188,664	1,102	33,516	1,269	4,582	11,449
Drinking places	656	1,320	40,856	388	2,143	581	1,148	5,403
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	2,262	4,916	216,454	1,063	17,155	1,786	2,298	15,239
Finance, insurance, and real estate	28,838	195,268	2,219,873	4,278	166,669	20,413	399,753	-340,340
Finance	6,130	81,366	434,782	152	66,895	399	3,295	-99,058
Banking, and credit agencies other than banks	209	1,150	15,370	(*)	(*)	(*)	(*)	1,280
Security, commodity brokers, and services	190	1,352	267,501	37	64,130	54	1,128	57,284
Holding and investment companies	5,731	78,864	151,911	(*)	(*)	260	2,107	-157,632
Insurance agents, brokers, and service	653	2,511	54,589	363	9,821	474	629	21,743
Real estate	22,055	111,391	1,730,502	3,763	89,953	19,540	395,829	-263,025
Operators and lessors of buildings	16,356	96,438	1,535,903	3,422	78,219	17,263	366,424	-247,072
Lessors, other than buildings	2,505	11,051	50,704	(*)	(*)	1,772	5,536	6,734
Real estate agents, brokers, and managers	656	1,915	75,731	143	8,492	428	2,154	453
Other real estate	538	1,987	68,164	26	2,454	77	1,715	-25,135
Services	10,274	35,849	2,465,785	8,113	776,389	7,820	120,986	521,620
Hotels and other lodging places	456	4,340	225,077	345	59,698	451	28,727	-32,593
Hotels, motor hotels, and tourist courts	243	1,953	87,889	217	24,177	239	10,621	-12,856
Other lodging places	213	2,387	137,188	128	35,521	212	18,106	-19,737
Personal services	1,286	2,723	93,383	882	14,124	1,277	4,946	22,018
Laundries, dry cleaning, and garment services	485	988	17,363	(*)	(*)	485	1,682	3,860
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	313	759	62,131	238	6,242	304	2,816	15,020
Business services	1,612	6,289	176,973	543	38,909	974	48,124	-2,144
Automobile repair and services	1,372	3,038	126,533	877	24,060	1,112	9,200	10,653
Automobile repair shops	975	1,968	98,439	715	17,041	715	2,990	14,056
General automobile repair shops	471	960	50,767	341	8,838	406	1,806	7,262
Other automobile repair	504	1,008	47,672	374	8,203	(*)	(*)	6,794
Automobile parking and other services	397	1,070	28,094	(*)	(*)	397	6,710	-3,403
Miscellaneous repair services	941	1,970	56,126	255	7,748	606	1,183	6,788
Amusement and recreation services, including motion pictures	754	2,208	59,066	388	7,098	596	5,179	1,117
Medical and health services	929	3,323	211,933	720	58,302	783	5,641	56,819
Offices of physicians	391	1,009	81,610	249	15,177	256	1,037	38,049
Other medical and health services	538	2,314	130,323	471	43,125	527	4,604	16,770
Legal services	1,307	5,400	530,336	1,173	123,332	1,044	6,249	261,750
Engineering and architectural services	184	646	218,667	109	105,272	117	2,082	40,046
Accounting, auditing, and bookkeeping services	554	3,285	719,068	554	323,706	438	7,932	158,952
Certified public accountants	384	2,857	700,073	384	320,002	268	7,411	156,320
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	879	2,627	48,403	267	14,120	422	1,725	-3,786

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Indiana								
All industries	19,870	72,493	2,207,204	8,808	206,831	15,310	136,960	223,750
Agriculture, forestry, and fishing	2,996	8,352	213,050	1,705	8,975	2,664	18,593	23,184
Farms	2,634	7,559	195,209	1,480	7,770	2,302	17,488	22,075
Field crop	1,302	3,902	55,664	582	1,302	1,097	5,503	18,105
Fruit, tree, nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,059	2,767	128,928	761	5,169	1,000	11,287	2,893
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,644	3,723	165,574	952	22,738	1,067	4,316	14,840
General contractors	847	1,827	111,423	295	11,343	476	2,175	8,225
Special trade contractors	797	1,896	54,151	659	11,395	591	2,141	5,415
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	582	1,262	33,642	444	8,226	376	1,833	4,831
Manufacturing	569	1,169	88,003	293	15,903	431	2,360	13,761
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	322	646	33,906	(*)	(*)	(*)	(*)	4,285
Transportation, communication, electric, gas, and sanitary services	400	1,026	40,182	125	3,972	397	2,239	-834
Transportation	295	637	35,688	(*)	(*)	292	1,391	-833
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,965	9,131	931,582	2,756	64,771	3,055	8,068	50,091
Wholesale trade	739	1,589	343,052	364	9,904	455	2,094	13,333
Retail trade	3,246	7,542	588,530	2,372	54,867	2,600	5,974	44,758
Building materials, hardware, garden supply, and mobile home dealers	305	1,153	48,910	220	4,964	236	717	4,875
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	291	606	100,087	223	5,477	271	834	5,211
Grocery stores	204	432	91,857	204	5,015	184	739	5,246
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	707	1,526	239,968	610	20,226	629	1,660	15,240
Motor vehicle dealers	151	323	87,945	72	11,831	82	289	2,786
Gasoline service stations	451	924	124,035	433	6,673	442	1,114	11,228
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	488	1,055	63,596	488	13,084	488	1,367	5,056
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	770	1,638	53,874	293	2,957	428	532	8,372
Finance, insurance, and real estate	6,604	39,026	341,579	914	13,727	5,019	80,728	-34,686
Finance	1,292	22,186	26,624	(*)	(*)	(*)	(*)	12,901
Banking and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	1,288	22,178	25,951	(*)	(*)	(*)	(*)	12,434
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,197	16,610	303,649	797	10,998	4,751	80,187	-50,142
Operators and lessors of buildings	4,360	13,938	277,151	488	10,421	4,124	76,933	-52,826
Lessors, other than buildings	603	1,933	10,807	(*)	(*)	517	1,533	4,901
Real estate agents, brokers, and managers	158	345	(*)	(*)	(*)	(*)	(*)	-1,644
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	3,450	9,072	398,777	2,046	72,505	2,592	18,773	147,653
Hotels and other lodging places	131	441	20,326	(*)	(*)	131	3,309	-2,584
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	410	921	25,085	(*)	(*)	341	8,047	861
Automobile repair and services	506	1,090	25,011	(*)	(*)	(*)	(*)	4,949
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	502	1,344	119,892	424	18,842	412	1,305	60,859
Offices of physicians	225	664	68,944	215	9,813	145	379	39,372
Other medical and health services	277	680	50,948	209	8,829	267	926	21,487
Legal services	437	1,582	109,315	437	16,943	291	859	56,790
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	333	797	50,543	264	16,575	264	867	18,425
Certified public accountants	250	607	42,657	(*)	(*)	(*)	(*)	15,350
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Michigan								
All industries	38,445	173,162	4,537,353	16,467	499,141	29,351	355,793	266,619
Agriculture, forestry, and fishing	3,081	6,782	265,273	2,033	26,688	2,777	33,532	36,501
Farms	2,908	6,344	248,351	1,860	23,067	2,604	31,547	33,547
Field crop	775	1,609	42,561	295	2,083	631	5,398	9,396
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,628	3,589	122,379	1,148	8,602	1,484	20,121	6,951
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	82	5,619	51,109	(*)	(*)	78	2,770	2,188
Oil and gas extraction	80	5,815	39,432	(*)	(*)	76	1,664	1,660
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	2,287	5,025	378,950	1,458	44,706	1,844	7,148	36,679
General contractors	760	1,676	219,482	361	19,649	535	2,056	9,541
Special trade contractors	1,527	3,349	159,468	1,097	25,057	1,309	5,092	27,138
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	838	1,865	81,978	551	14,551	620	2,431	12,459
Manufacturing	930	2,167	205,630	714	35,560	927	4,701	31,780
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	651	1,551	158,841	507	24,174	648	3,155	27,138
Transportation, communication, electric, gas, and sanitary services	298	672	25,978	(*)	(*)	287	2,436	5,969
Transportation	285	612	21,504	(*)	(*)	(*)	5,216	5,216
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,661	19,262	1,771,306	6,165	147,855	7,611	26,612	117,845
Wholesale trade	1,050	2,495	459,379	734	24,391	830	6,238	33,343
Retail trade	7,611	16,767	1,311,927	5,431	123,464	6,781	20,374	84,502
Building materials, hardware, garden supply, and mobile home dealers	616	1,577	118,990	544	11,018	544	1,445	8,728
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	856	1,789	320,122	674	17,899	784	2,351	13,992
Grocery stores	558	1,175	248,921	450	11,519	558	1,976	9,521
Other food stores	298	614	71,201	224	6,380	226	375	4,471
Automotive dealers and service stations	1,074	2,269	236,285	561	12,422	982	1,976	10,245
Motor vehicle dealers	221	458	74,242	68	3,152	140	363	2,754
Gasoline service stations	744	1,584	142,733	456	8,115	733	1,412	5,205
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	352	796	35,906	208	3,969	352	359	4,085
Furniture and home furnishings stores	314	696	80,781	242	7,662	314	959	9,335
Eating places	1,229	2,856	184,760	1,157	43,676	1,085	4,887	12,105
Drinking places	1,146	2,384	93,049	1,074	12,415	1,074	3,154	8,169
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,811	3,929	200,288	920	12,705	1,505	4,932	14,782
Finance, insurance, and real estate	15,039	107,262	994,355	1,882	48,749	9,742	233,427	-151,029
Finance	4,428	53,814	111,067	117	9,090	670	8,001	-10,781
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	170	630	23,761	(*)	(*)	(*)	(*)	2,443
Holding and investment companies	4,243	53,154	84,388	90	2,181	567	7,897	-13,925
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	10,399	52,973	863,115	1,641	36,065	9,004	225,111	-142,390
Operators and lessors of buildings	8,796	41,402	756,452	1,415	28,449	8,265	209,532	-124,375
Lessors, other than buildings	397	1,913	9,710	(*)	(*)	242	2,392	-8,77
Real estate agents, brokers, and managers	763	6,581	56,949	199	5,973	586	12,255	-10,991
Other real estate	443	3,077	40,004	(*)	(*)	(*)	(*)	-6,207
Services	6,067	26,173	844,752	4,061	169,253	6,085	45,167	206,888
Hotels and other lodging places	631	2,323	51,570	351	12,057	527	11,362	-8,813
Motels, motor hotels, and tourist courts	292	872	15,380	116	3,308	204	2,528	-1,083
Other lodging places	339	1,451	36,190	235	8,749	323	8,834	-7,730
Personal services	1,301	2,764	68,954	860	16,868	1,229	3,562	15,565
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	347	712	19,323	(*)	(*)	347	961	5,165
Business services	1,485	4,878	113,870	519	30,297	1,188	14,311	18,423
Automobile repair and services	1,035	2,398	79,931	585	7,637	963	4,341	11,047
Automobile repair shops	545	1,384	32,306	(*)	(*)	473	450	7,675
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	490	1,014	47,625	(*)	(*)	490	3,491	3,372
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services including motion pictures	754	4,619	56,293	71	7,726	278	2,724	4,426
Medical and health services	623	1,928	130,127	367	27,344	439	2,557	55,434
Offices of physicians	365	1,192	77,672	206	9,303	206	330	47,719
Other medical and health services	258	736	52,455	161	18,041	233	2,227	7,715
Legal services	554	1,909	164,278	482	37,221	482	2,451	82,434
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	272	882	78,334	272	27,239	269	1,338	22,131
Certified public accountants	252	817	72,577	252	25,767	249	1,186	19,413
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,097	3,597	44,569	372	12,060	466	1,974	1,449

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Missouri								
All industries	22,158	99,858	2,731,581	9,884	272,862	16,631	166,185	260,177
Agriculture, forestry, and fishing	5,084	12,979	469,853	3,094	22,950	4,327	28,856	46,420
Farms	4,692	12,159	449,773	2,886	21,975	3,997	28,327	43,922
Field crop	1,680	5,254	127,776	946	7,846	1,292	14,577	31,418
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	2,741	6,363	318,493	1,669	13,071	2,434	13,354	13,425
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	976	2,101	152,597	712	23,432	766	2,966	20,329
General contractors	493	1,131	107,674	252	13,902	345	1,414	14,605
Special trade contractors	483	970	44,923	360	9,530	421	1,552	5,724
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	610	1,317	87,294	181	15,388	427	3,986	3,034
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	347	781	72,271	101	10,439	286	2,899	1,972
Transportation, communication, electric, gas, and sanitary services	450	997	63,067	232	5,021	450	5,874	8,447
Transportation	441	979	59,166	(*)	(*)	441	5,700	8,149
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,005	9,882	995,032	2,731	66,306	3,134	10,355	45,097
Wholesale trade	670	1,476	382,347	432	13,731	432	2,791	15,389
Retail trade	3,335	8,406	612,685	2,299	52,575	2,536	7,564	29,708
Building materials, hardware, garden supply, and mobile home dealers	144	711	105,898	74	11,596	144	1,277	2,901
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	306	708	123,864	243	9,668	304	974	4,950
Grocery stores	235	564	110,407	172	7,396	233	717	3,776
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	657	1,418	161,372	385	7,611	498	568	7,425
Motor vehicle dealers	207	439	77,460	127	2,764	127	221	2,068
Gasoline service stations	361	730	72,726	169	3,170	282	309	4,237
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	449	1,027	50,032	380	9,999	257	2,178	1,473
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	844	2,434	76,618	528	5,474	529	1,307	8,818
Finance, insurance, and real estate	6,979	60,540	415,514	975	33,171	4,447	95,201	-20,220
Finance	1,840	35,037	69,590	83	16,473	164	13,630	10,448
Banking and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	1,772	34,725	26,515	(*)	(*)	(*)	(*)	4,965
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,002	25,179	334,073	816	14,197	4,269	81,540	-35,767
Operators and lessors of buildings	3,758	20,710	275,660	580	11,928	3,301	76,921	-41,501
Lessors, other than buildings	957	3,212	18,429	(*)	(*)	815	1,073	10,092
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	172	998	24,880	(*)	(*)	47	1,064	-7,590
Services	4,007	11,582	493,625	1,933	93,811	3,055	17,451	156,893
Hotels and other lodging places	361	814	31,283	135	6,039	361	4,856	-4,504
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	517	1,052	17,729	(*)	(*)	517	1,339	3,945
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	522	1,189	35,153	(*)	(*)	398	3,739	7,874
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	175	615	71,008	166	13,040	165	368	37,877
Offices of physicians	87	385	51,131	87	8,544	86	236	30,789
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	454	1,908	127,317	331	21,955	383	1,417	75,633
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	242	1,044	33,830	181	9,322	181	549	16,354
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	734	2,271	34,300	(*)	(*)	(*)	(*)	8,036

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and Industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New Jersey								
All Industries	35,558	150,733	4,104,471	10,947	406,838	25,480	288,863	330,589
Agriculture, forestry, and fishing	1,096	2,688	58,891	(*)	(*)	920	3,919	9,985
Farms	783	2,044	51,202	(*)	(*)	607	3,525	8,360
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,984	4,694	256,355	821	27,821	1,229	4,211	26,435
General contractors	532	1,487	182,120	197	21,228	313	2,416	9,119
Special trade contractors	1,452	3,207	74,235	624	6,593	916	1,795	17,316
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,014	2,205	41,606	(*)	(*)	774	1,421	8,255
Manufacturing	646	1,583	185,182	408	32,933	586	3,906	21,464
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	541	1,317	160,193	303	23,650	481	2,592	20,376
Transportation, communication, electric, gas, and sanitary services	552	1,174	58,858	367	10,270	486	2,944	9,318
Transportation	548	1,156	48,205	(*)	(*)	482	2,476	7,434
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	8,603	14,265	1,207,024	3,675	97,046	5,204	15,907	64,770
Wholesale trade	994	2,271	360,719	454	32,014	715	4,701	30,386
Retail trade	5,609	11,994	846,305	3,224	65,032	4,489	11,206	54,384
Building materials, hardware, garden supply, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	889	1,851	139,389	384	8,598	705	1,832	6,689
Grocery stores	473	1,001	93,824	153	4,068	347	770	5,104
Other food stores	416	850	45,575	231	4,530	358	1,062	1,585
Automotive dealers and service stations	1,124	2,481	227,532	658	6,480	913	1,813	15,413
Motor vehicle dealers	201	581	41,745	(*)	(*)	(*)	(*)	2,133
Gasoline service stations	751	1,556	158,808	521	5,645	599	1,224	10,238
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	456	979	32,844	280	3,946	(*)	(*)	2,104
Furniture and home furnishings stores	204	420	35,183	137	2,834	204	325	3,873
Eating places	1,097	2,376	107,569	802	16,188	1,038	2,889	10,652
Drinking places	463	966	50,007	243	1,989	425	1,089	6,154
Liquor stores	219	481	46,249	142	1,403	219	295	3,568
Other retail trade	974	2,103	177,168	476	16,680	670	2,554	4,627
Finance, insurance, and real estate	17,330	106,482	1,392,857	1,854	71,236	12,340	221,544	-142,948
Finance	3,579	49,945	91,654	41	7,383	371	3,470	-28,130
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	78	349	(*)	(*)	(*)	(*)	(*)	3,052
Holding and investment companies	3,437	49,459	53,388	(*)	(*)	294	3,373	-31,193
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	13,667	56,178	991,883	1,737	31,388	11,893	216,827	-110,602
Operators and lessors of buildings	12,303	48,972	949,416	1,714	30,289	11,661	214,136	-105,975
Lessors, other than buildings	548	2,457	5,776	(*)	(*)	(*)	(*)	506
Real estate agents, brokers, and managers	563	3,392	22,184	(*)	(*)	148	2,410	-4,440
Other real estate	253	1,357	(*)	(*)	(*)	(*)	(*)	-693
Services	7,264	18,614	753,823	3,548	156,478	5,632	29,107	210,906
Hotels and other lodging places	298	1,078	30,810	(*)	(*)	297	3,453	-4,778
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	907	1,814	20,261	417	1,260	671	1,017	8,784
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,374	2,839	65,523	414	16,894	951	3,747	7,869
Automobile repair and services	561	1,164	41,327	231	5,369	561	2,821	9,182
Automobile repair shops	445	890	31,922	(*)	(*)	445	609	7,187
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services including motion pictures	751	2,661	36,404	258	4,260	615	8,030	-5,566
Medical and health services	430	1,073	95,390	354	15,635	405	2,349	38,943
Offices of physicians	203	589	50,450	166	7,584	178	463	28,965
Other medical and health services	227	464	44,940	168	6,051	227	1,866	9,978
Legal services	1,323	3,680	274,614	1,146	60,375	1,062	4,164	118,795
Engineering and architectural services	56	262	30,795	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	430	1,403	92,429	356	29,523	363	1,956	24,351
Certified public accountants	221	878	72,185	221	21,754	154	1,074	22,913
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	830	2,030	34,743	(*)	(*)	351	891	5,351

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New York								
All industries	83,849	448,283	18,475,031	26,940	2,622,526	59,149	1,469,995	377,839
Agriculture, forestry, and fishing	3,110	7,392	226,264	2,113	22,656	3,033	20,229	40,350
Farms	2,536	5,786	197,130	1,845	16,638	2,528	18,276	36,155
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,547	3,544	123,759	1,232	8,759	1,539	13,140	17,546
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	574	1,606	31,134	(*)	(*)	505	1,953	4,195
Mining	716	7,595	71,516	(*)	(*)	374	4,206	-175,207
Oil and gas extraction	488	6,980	62,926	(*)	(*)	296	3,766	-169,740
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,191	7,031	996,204	1,726	125,653	2,116	50,319	-40,411
General contractors	565	1,527	813,312	434	87,047	220	47,156	-71,424
Special trade contractors	2,626	5,504	182,892	1,292	38,606	1,896	3,163	31,013
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stone-work, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,717	3,600	109,442	802	22,835	1,435	2,720	20,506
Manufacturing	2,609	6,390	500,964	1,474	95,270	1,730	6,652	47,980
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	1,968	5,027	460,510	1,247	86,958	1,367	5,877	43,244
Transportation, communication, electric, gas, and sanitary services	542	1,498	109,095	325	12,176	537	46,250	-116,750
Transportation	511	1,420	97,884	295	10,384	506	22,388	-1,617
Trucking and warehousing	216	696	25,661	(*)	1,660	216	3,074	3,074
Other transportation	295	722	72,323	(*)	8,724	290	21,328	-4,691
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	14,420	31,146	3,554,517	6,836	151,199	10,465	18,116	211,956
Wholesale trade	2,485	5,690	1,970,228	999	44,195	1,640	3,546	86,492
Retail trade	11,935	25,456	1,584,289	5,837	106,994	8,825	14,570	125,464
Building materials, hardware, garden supply and mobile home dealers	492	1,052	71,091	215	5,491	336	734	9,475
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	2,570	5,457	407,075	1,014	18,628	2,191	3,088	29,511
Grocery stores	1,555	3,394	259,287	587	6,009	1,417	1,799	20,786
Other food stores	1,015	2,063	147,788	427	10,619	774	1,290	8,725
Automotive dealers and service stations	1,896	3,839	344,526	742	13,906	1,445	1,932	14,470
Motor vehicle dealers	283	586	91,202	143	4,867	204	530	1,874
Gasoline service stations	1,262	2,422	231,281	547	8,093	1,045	1,043	12,730
Other automotive dealers	411	831	22,043	(*)	(*)	(*)	(*)	-130
Apparel and accessory stores	1,086	2,272	82,542	509	9,314	530	521	11,919
Furniture and home furnishings stores	718	1,444	84,854	353	4,885	580	909	3,193
Eating places	1,596	3,734	129,458	1,037	21,839	1,097	3,427	10,131
Drinking places	657	1,389	34,578	588	4,198	587	789	3,009
Liquor stores	385	774	91,537	295	3,997	385	584	3,185
Other retail trade	2,411	5,232	302,273	1,009	22,359	1,619	2,392	36,558
Finance, insurance, and real estate	41,226	296,985	7,712,597	7,701	534,716	28,116	892,823	-549,026
Finance	9,707	132,357	2,765,876	335	275,540	804	20,140	-13,683
Banking and credit agencies other than banks	288	4,690	55,538	(*)	(*)	(*)	(*)	5,925
Security commodity brokers, and services	350	5,601	2,494,037	209	250,388	139	5,647	96,786
Holding and investment companies	9,069	122,066	216,241	109	7,874	651	13,572	-116,398
Insurance agents, brokers, and service	556	1,549	440,875	338	6,411	407	546	-7,494
Real estate	30,963	163,079	4,505,846	7,028	252,765	26,905	872,137	-527,849
Operators and lessors of buildings	28,354	153,047	4,406,535	6,906	240,737	26,485	870,277	-504,767
Lessors, other than buildings	636	2,917	11,018	(*)	(*)	(*)	(*)	-1,547
Real estate agents, brokers, and managers	1,416	4,919	55,391	99	7,810	264	785	1,553
Other real estate	557	2,196	32,902	(*)	(*)	50	327	-23,088
Services	18,035	90,246	5,301,874	8,746	1,677,359	12,778	431,400	956,947
Hotels and other lodging places	731	2,114	162,373	325	46,728	546	12,512	-1,967
Motels, motor hotels, and tourist courts	284	635	25,856	126	6,411	284	2,390	-3,993
Other lodging places	447	1,479	156,517	199	40,317	362	10,522	2,026
Personal services	1,320	2,799	45,333	572	9,399	897	1,974	9,591
Laundries, dry cleaning, and garment services	647	1,375	28,165	(*)	(*)	(*)	(*)	3,886
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	2,584	8,241	313,649	746	32,305	1,601	220,110	-114,982
Automobile repair and services	840	1,955	39,309	(*)	(*)	691	615	8,431
Automobile repair shops	747	1,564	34,349	(*)	(*)	677	587	6,027
General automobile repair shops	392	854	13,589	(*)	(*)	392	265	2,192
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	2,392	32,768	295,185	373	58,219	1,537	144,336	-288,355
Medical and health services	2,176	12,244	898,078	1,916	304,364	1,822	13,067	169,071
Offices of physicians	832	7,784	260,893	654	42,217	570	2,333	120,889
Other medical and health services	1,344	4,460	637,185	1,262	262,147	1,252	10,734	48,182
Legal services	3,088	12,340	1,601,824	2,486	432,881	2,635	17,100	724,659
Engineering and architectural services	956	2,441	244,429	423	81,903	503	2,136	33,136
Accounting, auditing, and bookkeeping services	1,407	8,643	1,566,540	1,126	888,804	1,091	15,916	400,912
Certified public accountants	1,240	8,043	1,528,796	1,029	674,711	994	15,594	390,994
Other accounting, auditing, and bookkeeping services	167	600	37,744	97	14,093	97	322	9,978
Other services	1,969	5,557	35,605	357	17,958	922	2,952	13,735

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ohio								
All industries	39,815	238,201	5,075,715	15,845	571,481	29,862	346,691	397,580
Agriculture, forestry, and fishing	3,809	10,280	366,213	2,157	15,106	3,221	21,336	39,753
Farms	3,408	9,343	334,510	1,881	11,239	2,620	20,053	33,293
Field crop	1,513	4,228	226,184	769	5,646	1,376	11,889	15,716
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,440	3,882	79,612	983	3,809	1,049	7,158	8,749
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	401	937	31,703	276	3,867	401	1,283	6,460
Mining	656	2,613	56,644	202	5,216	345	5,407	-14,606
Oil and gas extraction	509	2,234	20,945	189	602	328	1,913	-14,135
Other mining	147	379	35,699	13	4,614	17	3,494	-471
Construction	1,871	3,857	301,776	1,265	35,760	1,259	5,815	11,354
General contractors	894	1,858	188,939	675	15,733	644	2,826	-2,473
Special trade contractors	977	1,999	112,837	610	20,027	615	3,089	13,827
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	770	1,583	89,881	522	12,041	528	2,768	10,739
Manufacturing	471	1,196	45,658	344	17,237	462	3,239	8,881
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	194	517	37,162	135	5,337	194	2,019	-2,234
Transportation, communication, electric, gas, and sanitary services	777	1,628	234,314	388	14,142	767	6,885	10,671
Transportation	768	1,574	228,668	379	12,222	758	6,449	9,979
Trucking and warehousing	686	1,405	147,477	358	11,018	676	4,370	8,891
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	7,423	16,791	1,753,623	4,768	104,069	5,526	14,842	97,904
Wholesale trade	1,155	2,943	907,111	574	32,560	630	5,521	36,444
Retail trade	6,268	13,848	846,512	4,214	71,509	4,896	9,321	61,460
Building materials, hardware, garden supply, and mobile home dealers	445	1,153	61,472	317	5,534	358	583	3,028
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	972	1,980	169,805	717	9,683	833	1,257	12,089
Grocery stores	488	1,004	104,874	301	5,352	359	653	5,506
Other food stores	484	976	64,931	416	4,331	474	604	6,583
Automotive dealers and service stations	1,066	2,244	267,435	829	14,905	884	1,582	11,286
Motor vehicle dealers	90	194	83,126	72	3,894	63	1,798	1,798
Gasoline service stations	773	1,626	154,994	713	8,822	737	1,098	9,109
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	321	668	46,555	142	5,335	193	299	6,444
Eating places	862	2,068	90,164	675	17,807	802	2,762	4,637
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	—	—	—	—	—	—	—	—
Other retail trade	1,811	3,881	120,185	832	10,036	1,214	1,596	15,852
Finance, insurance, and real estate	16,175	173,656	1,079,477	1,889	64,186	11,745	238,141	-66,780
Finance	2,857	121,233	140,133	(*)	—	356	1,882	50,522
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	2,752	120,272	81,692	29	35	346	1,437	43,802
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	13,135	51,987	916,104	1,867	42,637	11,206	236,095	-143,828
Operators and lessors of buildings	10,965	43,034	790,539	1,257	23,325	10,156	232,751	-135,549
Lessors, other than buildings	1,042	4,783	15,351	(*)	(*)	687	1,541	2,577
Real estate agents, brokers, and managers	905	3,348	41,372	(*)	(*)	305	1,670	-10,850
Other real estate	223	822	68,842	(*)	(*)	58	133	-6
Services	8,633	26,180	1,198,010	4,592	315,765	6,537	50,326	332,403
Hotels and other lodging places	562	4,331	115,867	297	27,972	443	15,522	-12,486
Motels, motor hotels, and tourist courts	181	3,520	96,679	131	26,234	181	12,285	-10,163
Other lodging places	381	811	17,188	(*)	(*)	262	3,237	-2,323
Personal services	1,194	2,604	72,057	759	14,268	1,016	4,052	16,510
Laundries, dry cleaning, and garment services	442	963	30,652	(*)	(*)	442	2,563	4,588
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	968	2,506	54,551	471	11,030	882	9,409	9,165
Automobile repair and services	537	1,233	30,456	(*)	(*)	528	4,829	5,726
Automobile repair shops	396	852	23,665	(*)	(*)	387	553	5,263
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	555	1,169	26,126	(*)	(*)	546	906	4,283
Amusement and recreation services, including motion pictures	946	2,858	56,533	324	12,520	681	5,044	-11,793
Medical and health services	754	2,021	127,140	591	25,470	467	1,655	54,110
Offices of physicians	266	785	76,668	243	14,565	179	757	39,661
Other medical and health services	468	1,236	50,472	348	10,885	288	898	14,449
Legal services	858	4,995	287,444	799	63,871	832	3,311	158,591
Engineering and architectural services	421	1,207	110,916	293	38,032	350	1,469	22,294
Accounting, auditing, and bookkeeping services	361	1,506	264,955	241	112,978	232	3,300	83,302
Certified public accountants	233	1,232	260,744	113	112,107	113	3,226	61,634
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,477	3,750	51,965	458	2,818	560	1,329	2,701

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pennsylvania								
All Industries	48,522	203,848	7,475,336	21,563	1,017,278	38,177	441,862	185,963
Agriculture, forestry, and fishing	3,180	7,269	284,626	2,170	25,812	2,923	25,395	17,748
Farms	2,283	5,340	234,203	1,538	16,389	2,090	22,264	11,370
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,497	3,730	178,131	1,022	9,617	1,368	18,372	89
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	897	1,929	50,423	572	9,423	833	3,131	6,378
Mining	835	11,314	273,913	471	36,894	533	23,967	-112,428
Oil and gas extraction	628	10,768	25,320	(*)	(*)	402	4,442	-183,741
Other mining	207	546	248,593	173	32,201	131	19,525	51,312
Construction	4,020	6,660	788,593	2,601	178,325	2,853	19,497	71,479
General contractors	2,278	2,767	527,926	729	115,917	842	11,489	25,678
Special trade contractors	2,742	5,893	240,667	1,872	62,408	2,011	8,008	45,800
Plumbing, heating, and air conditioning	320	705	42,739	256	10,663	254	886	4,681
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stone, brick, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,886	4,026	155,823	1,147	36,898	1,419	6,385	33,224
Manufacturing	1,713	4,267	646,379	997	182,549	1,571	24,349	-230,172
Lumber and wood products, except furniture	197	445	28,422	(*)	(*)	197	885	3,370
Printing, publishing, and allied industries	83	343	50,336	83	16,476	83	1,064	4,957
Machinery, except electrical	132	363	42,303	132	10,095	132	1,488	11,543
Other manufacturing industries	1,301	3,176	525,318	714	130,582	1,159	20,932	-250,042
Transportation, communication, electric, gas, and sanitary services	872	2,434	122,581	482	24,312	741	17,553	3,668
Transportation	648	1,830	108,421	461	22,106	517	16,082	1,765
Trucking and warehousing	448	903	74,823	362	16,723	318	6,524	3,430
Other transportation	99	827	33,598	(*)	(*)	199	6,558	-1,665
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	11,772	26,064	2,828,619	6,962	213,085	9,369	34,561	199,393
Wholesale trade	1,521	4,781	948,025	1,318	64,369	1,537	10,850	999
Retail trade	9,851	21,283	1,878,594	5,643	148,716	7,832	23,631	135,544
Building materials, hardware, garden supply, and mobile home dealers	387	914	119,811	236	10,346	387	1,766	10,561
General merchandise stores	208	467	57,407	78	6,709	135	502	2,781
Food stores	1,315	2,994	366,977	735	22,362	1,041	3,302	21,663
Grocery stores	791	1,750	279,603	468	15,063	709	2,307	14,135
Other food stores	524	1,244	87,374	267	7,299	332	995	7,528
Automotive dealers and service stations	1,726	3,633	568,014	920	30,188	1,480	4,753	26,558
Motor vehicle dealers	419	970	301,556	317	17,056	346	2,292	7,507
Gasoline service stations	957	1,932	179,182	536	7,261	784	1,581	11,781
Other automotive dealers	350	731	87,276	67	5,871	350	880	7,290
Apparel and accessory stores	843	1,787	123,270	714	13,175	714	1,164	11,248
Furniture and home furnishings stores	709	1,533	100,646	305	7,255	503	989	6,732
Eating places	1,106	2,542	156,873	783	30,835	712	4,011	14,728
Drinking places	1,049	2,106	48,603	586	4,158	916	1,577	6,415
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	2,474	5,239	322,980	1,250	23,161	1,930	5,487	30,342
Finance, insurance, and real estate	15,806	113,413	1,194,725	1,805	84,628	11,869	212,084	-110,901
Finance	2,707	64,122	218,452	102	12,886	387	17,502	57,611
Banking and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	31	1,819	76,658	(*)	(*)	(*)	(*)	6,367
Holding and investment companies	2,640	62,105	140,151	(*)	(*)	356	13,304	54,093
Insurance agents, brokers, and service	416	852	59,360	210	3,021	286	964	11,010
Real estate	12,683	48,439	916,913	1,493	68,721	11,196	193,628	-179,522
Operators and lessors of buildings	10,925	42,621	825,282	1,126	50,866	10,402	187,406	-147,058
Lessors other than buildings	608	1,782	6,101	(*)	(*)	(*)	(*)	-6,801
Real estate agents, brokers, and managers	792	2,626	58,054	329	15,394	414	3,975	-2,366
Other real estate	357	1,410	26,476	(*)	(*)	80	1,373	-23,297
Services	10,324	30,427	1,355,890	8,075	291,871	6,298	84,426	347,178
Hotels and other lodging places	469	1,425	89,074	224	21,392	432	10,520	-13,578
Motels, motor hotels, and tourist courts	157	616	50,525	74	12,302	138	6,251	-9,015
Other lodging places	312	809	38,549	150	8,090	294	4,269	-4,563
Personal services	1,466	3,196	86,901	743	20,345	1,269	4,068	18,295
Laundries, dry cleaning, and garment services	622	1,508	31,193	363	7,351	556	2,969	3,750
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,249	5,051	111,537	511	16,077	1,076	37,940	8,589
Automobile repair and services	1,343	2,702	82,755	738	9,826	1,018	3,695	15,546
Automobile repair shops	1,027	2,054	62,471	566	7,453	702	1,111	13,703
General automobile repair shops	748	1,498	37,165	(*)	(*)	553	518	8,665
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	316	648	20,284	172	2,373	316	2,584	1,843
Miscellaneous repair services	612	1,571	35,022	(*)	(*)	547	1,212	7,073
Amusement and recreation services, including motion pictures	1,231	3,736	104,474	516	16,537	965	15,073	2,277
Medical and health services	964	2,258	143,418	809	26,472	726	2,015	57,924
Offices of physicians	577	1,327	84,489	502	11,662	466	609	45,857
Other medical and health services	387	931	58,929	307	14,810	258	1,406	12,267
Legal services	1,135	4,980	395,583	1,052	83,361	915	4,034	205,438
Engineering and architectural services	398	988	108,898	331	38,014	256	914	19,684
Accounting, auditing, and bookkeeping services	406	1,456	132,478	342	46,941	406	1,809	27,076
Certified public accountants	389	1,358	123,233	325	44,174	389	1,741	22,694
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,051	3,064	65,750	392	8,397	688	3,146	-2,148

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tennessee								
All industries	21,799	72,727	3,012,441	11,007	316,249	16,742	154,909	203,904
Agriculture, forestry, and fishing	1,765	4,016	179,253	1,446	12,105	1,691	15,736	25,211
Farms	1,580	3,617	137,419	1,331	10,100	1,506	14,849	21,395
Field crop	701	1,632	84,698	613	6,301	701	11,424	15,182
Fruit, tree nut, and vegetable	—	—	—	—	—	—	—	—
Livestock	851	1,912	44,435	692	2,616	779	2,709	6,585
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry and fishing	185	401	41,834	115	2,005	165	887	3,816
Mining	87	319	76,298	66	10,001	83	4,391	10,496
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	86	298	59,935	(*)	(*)	(*)	(*)	6,963
Construction	1,562	3,310	347,532	1,188	52,673	1,033	7,837	15,482
General contractors	616	1,329	209,892	460	21,626	307	4,138	3,570
Special trade contractors	946	1,981	137,640	728	31,047	726	3,699	11,912
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	761	1,609	87,893	545	22,697	622	3,123	6,963
Manufacturing	774	1,760	176,455	566	27,775	635	8,407	8,489
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	518	1,124	149,945	379	23,027	448	7,011	7,644
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,709	13,246	1,340,154	3,716	85,569	4,514	12,342	76,474
Wholesale trade	796	1,744	468,000	425	17,922	563	4,005	26,568
Retail trade	4,913	11,502	872,154	3,291	67,647	3,951	8,337	49,806
Building materials, hardware, garden supply, and mobile home dealers	166	407	60,236	94	7,909	166	1,012	4,290
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	864	1,943	259,944	576	17,777	794	2,233	8,335
Grocery stores	646	1,369	235,810	427	13,691	576	1,988	7,266
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,202	2,551	206,793	714	10,499	739	823	9,556
Motor vehicle dealers	127	356	89,898	56	3,137	116	283	3,861
Gasoline service stations	810	1,629	88,922	532	4,812	506	453	4,005
Other automotive dealers	265	566	27,973	(*)	(*)	(*)	(*)	1,690
Apparel and accessory stores	370	834	48,619	370	4,922	230	280	4,789
Furniture and home furnishings stores	268	895	40,871	129	3,281	189	412	3,306
Eating places	443	1,275	50,520	296	7,866	443	1,448	2,060
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,264	2,738	140,974	845	12,272	1,054	1,730	10,343
Finance, insurance, and real estate	7,308	37,598	343,671	1,146	21,466	4,907	80,432	-81,547
Finance	1,154	14,152	36,947	(*)	(*)	(*)	(*)	3,919
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	1,081	13,639	16,764	(*)	(*)	(*)	(*)	1,421
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,785	22,630	289,156	1,052	12,957	4,731	79,835	-91,402
Operators and lessors of buildings	4,400	18,279	232,237	692	10,861	4,153	78,294	-86,077
Lessors, other than buildings	508	1,859	5,228	(*)	(*)	(*)	(*)	-1,014
Real estate agents, brokers, and managers	355	1,016	(*)	(*)	(*)	(*)	(*)	-552
Other real estate	522	1,376	27,084	(*)	(*)	(*)	(*)	-5,787
Services	4,332	11,656	523,880	2,634	103,553	3,617	23,168	146,461
Hotels and other lodging places	677	2,000	63,022	429	19,291	677	11,753	-7,186
Motels, motor hotels, and tourist courts	421	1,395	65,917	334	15,648	421	8,084	-3,248
Other lodging places	256	605	17,105	(*)	(*)	256	3,669	-3,938
Personal services	781	1,650	30,069	(*)	(*)	781	1,460	4,844
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	269	597	(*)	(*)	(*)	(*)	(*)	532
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	415	1,353	123,754	345	28,453	294	1,153	53,653
Offices of physicians	249	795	80,792	249	13,468	203	541	46,625
Other medical and health services	166	558	42,962	96	14,985	(*)	(*)	7,026
Legal services	420	1,859	123,343	411	19,040	333	1,176	69,610
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	366	1,195	59,550	226	19,747	366	831	14,058
Certified public accountants	155	757	55,303	155	18,626	155	674	13,317
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	555	1,150	36,315	341	1,573	205	415	221

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Texas								
All industries	82,828	426,759	12,024,724	33,964	1,197,073	59,182	745,780	183,775
Agriculture, forestry, and fishing	11,661	38,992	1,106,587	7,703	70,984	10,418	74,831	-85
Farms	10,114	35,554	975,218	6,778	56,059	9,070	66,970	-14,414
Field crop	2,730	6,580	333,043	1,908	22,340	2,554	26,361	38,914
Fruit, tree nut, and vegetable	365	1,124	30,899	315	3,320	229	1,661	4,932
Livestock	6,866	27,477	597,358	4,486	29,732	6,135	38,695	-59,264
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	1,547	3,438	131,379	925	14,925	1,348	7,861	14,329
Mining	3,260	52,343	1,008,524	553	43,362	2,521	75,435	-350,596
Oil and gas extraction	3,137	50,141	979,575	502	39,228	2,434	72,932	-346,842
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	4,720	10,864	956,159	2,682	105,844	3,354	16,602	61,058
General contractors	2,031	4,717	675,407	882	48,625	1,098	8,016	37,945
Special trade contractors	2,689	5,947	280,752	1,800	57,219	2,256	8,586	43,113
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	458	982	26,346	(*)	(*)	458	709	5,602
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors not elsewhere classified	1,814	4,004	207,217	1,205	39,500	1,462	7,170	31,762
Manufacturing	1,356	3,188	953,152	741	90,284	1,149	37,728	186,635
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	267	726	39,489	200	9,480	267	1,331	5,560
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	941	2,150	809,234	462	59,043	736	33,218	161,053
Transportation, communication, electric, gas, and sanitary services	1,196	3,694	371,596	580	21,537	1,120	59,981	31,499
Transportation	946	2,384	132,035	477	17,826	941	17,255	11,296
Trucking and warehousing	737	1,722	87,792	433	15,528	734	9,080	3,336
Other transportation	209	662	44,243	44	2,298	207	8,175	7,960
Communication, electric, gas, and sanitary services	250	1,310	239,561	(*)	(*)	179	42,726	20,203
Wholesale and retail trade	12,103	28,669	3,545,271	8,674	268,192	9,585	34,610	185,361
Wholesale trade	2,267	6,235	1,141,128	1,283	58,998	1,772	9,973	66,423
Retail trade	9,825	22,403	2,398,797	7,382	208,764	7,802	24,796	118,500
Building materials, hardware, garden supply, and mobile home dealers	497	1,224	133,455	287	10,868	422	1,303	12,243
General merchandise stores	488	1,172	68,509	419	5,650	422	674	3,763
Food stores	1,275	2,649	389,356	1,193	26,607	1,042	4,156	6,438
Grocery stores	1,086	2,255	341,404	1,004	21,598	853	3,141	6,987
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,721	3,756	637,789	1,256	37,017	1,343	4,223	32,489
Motor vehicle dealers	612	1,315	381,861	444	13,302	379	1,302	14,736
Gasoline service stations	675	1,464	162,757	523	10,730	566	2,097	8,641
Other automotive dealers	434	977	93,171	289	7,178	298	824	9,112
Apparel and accessory stores	863	2,333	86,255	594	8,639	719	1,123	6,007
Furniture and home furnishings stores	305	2,076	163,351	620	8,248	667	978	6,922
Eating places	1,153	2,674	184,238	1,151	39,356	870	3,366	17,659
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	376	786	80,146	229	4,815	307	419	4,061
Other retail trade	2,254	5,147	639,478	1,140	64,176	1,834	6,280	25,040
Finance, insurance, and real estate	35,674	242,027	2,057,346	4,614	123,957	20,836	336,088	-440,145
Finance	10,784	122,316	313,773	555	16,753	1,707	7,551	-54,094
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	10,252	119,054	282,444	306	13,757	1,378	6,868	-61,531
Insurance agents, brokers, and service	1,069	2,900	191,411	768	33,067	627	2,010	57,843
Real estate	23,821	116,811	1,552,162	3,291	74,137	18,502	326,527	-443,894
Operators and lessors of buildings	15,412	69,585	1,112,015	2,279	50,686	13,702	312,191	-335,896
Lessors other than buildings	5,503	36,250	63,543	427	2,544	3,156	8,450	-13,113
Real estate agents, brokers, and managers	1,730	7,517	122,806	326	4,171	1,052	2,851	-7,784
Other real estate	1,176	3,459	253,738	259	16,736	592	3,025	-87,101
Services	12,658	47,172	2,026,079	8,417	472,913	10,199	110,305	490,048
Hotels and other lodging places	860	2,693	212,293	583	46,765	838	29,649	-24,699
Motels, motor hotels, and tourist courts	431	1,788	160,606	387	33,926	470	19,638	-10,349
Other lodging places	369	905	51,687	196	12,839	368	10,211	-14,350
Personal services	1,340	3,401	91,454	1,134	25,431	1,297	3,901	12,451
Laundries, dry cleaning, and garment services	406	918	22,873	(*)	(*)	(*)	(*)	1,625
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	302	939	38,704	236	7,319	285	2,024	7,616
Business services	2,354	6,945	143,326	759	15,304	1,760	44,496	-2,271
Automobile repair and services	1,623	3,619	135,668	1,010	24,717	1,487	5,197	7,330
Automobile repair shops	1,239	2,850	99,773	836	19,019	1,103	2,418	8,454
General automobile repair shops	847	1,863	75,332	444	12,089	711	1,720	8,037
Other automobile repair	392	987	24,041	392	6,930	392	698	417
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	766	1,796	60,734	634	11,712	630	1,348	10,837
Amusement and recreation services including motion pictures	554	1,435	68,218	275	25,294	328	7,336	-7,379
Medical and health services	1,357	4,078	402,969	1,126	67,482	999	6,435	161,614
Offices of physicians	750	2,228	227,363	730	32,312	540	2,245	129,285
Other medical and health services	607	1,850	175,606	396	55,170	459	4,190	32,329
Legal services	1,999	6,996	581,867	1,753	111,859	1,688	7,592	276,935
Engineering and architectural services	271	700	155,635	185	72,192	259	592	24,110
Accounting, auditing, and bookkeeping services	430	1,610	108,222	430	39,391	363	1,371	37,963
Certified public accountants	255	1,185	91,296	255	31,927	255	1,150	34,828
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,304	11,899	65,693	528	12,766	550	2,188	-6,843

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State and industry	Number of—		Business receipts ¹	Payroll		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Others								
All industries	402,389	1,744,187	47,331,974	170,302	5,044,701	304,514	3,163,990	3,839,002
Agriculture, forestry, and fishing	51,016	157,482	5,619,370	39,798	363,282	54,364	495,723	482,823
Farms	56,692	145,402	5,429,011	37,102	311,184	50,495	458,995	459,743
Field crop	24,432	62,003	2,051,989	15,216	146,128	21,846	222,713	356,623
Fruit, tree nut, and vegetable	2,630	10,677	255,116	1,742	38,502	2,281	24,753	31,864
Livestock	28,244	69,288	2,988,631	19,404	108,694	25,215	207,648	71,202
Other	1,386	3,434	133,074	738	17,860	1,153	3,881	54
Agricultural services, forestry, and fishing	4,324	12,060	390,359	2,696	52,098	3,869	36,728	23,080
Mining	7,738	118,970	1,402,534	1,651	121,168	5,124	106,864	-114,632
Oil and gas extraction	6,227	113,566	681,183	963	32,089	3,908	40,725	-133,166
Other mining	1,511	5,404	721,351	888	89,097	1,216	66,159	18,534
Construction	24,029	52,108	4,399,238	15,324	730,265	19,134	100,537	393,750
General contractors	10,281	23,577	3,135,349	6,250	448,010	7,207	64,754	175,445
Special trade contractors	13,684	29,403	1,262,687	9,074	282,275	10,927	35,783	216,249
Plumbing, heating, and air conditioning	2,497	5,312	280,914	1,326	45,005	2,030	3,846	43,048
Painting, paper hanging, and decorating	1,497	3,075	73,479	1,076	17,423	1,370	1,768	24,548
Masonry, stonework, tile setting, and plastering	1,854	3,887	150,420	1,314	42,439	1,516	4,609	34,194
Contractors, not elsewhere classified	7,836	17,129	757,874	5,354	177,408	6,011	25,560	116,459
Manufacturing	10,894	27,240	2,294,051	8,472	335,105	6,932	104,177	135,649
Lumber and wood products, except furniture	2,325	7,185	696,955	2,088	112,661	2,526	44,938	4,191
Printing, publishing, and allied industries	1,847	4,567	200,015	1,007	47,017	1,422	42,283	40,580
Machinery except electrical	635	1,457	206,190	409	55,351	516	2,620	7,139
Other manufacturing industries	5,487	14,031	1,190,891	2,968	180,076	4,466	52,136	83,739
Transportation, communication, electric, gas, and sanitary services	7,211	27,139	769,675	3,620	106,408	5,735	115,514	21,622
Transportation	5,625	17,729	696,987	4,774	88,531	7,736	77,316	40,688
Trucking and warehousing	3,785	8,802	428,112	1,975	60,310	3,217	34,712	24,413
Other transportation	1,840	5,927	268,885	641	28,221	1,557	42,604	16,395
Communication, electric, gas, and sanitary services	1,586	12,410	92,678	1,004	17,877	961	38,198	-19,186
Wholesale and retail trade	68,725	156,339	15,684,210	44,933	1,129,277	56,547	170,019	918,313
Wholesale trade	10,980	23,818	4,815,626	6,061	226,589	7,922	45,937	243,335
Retail trade	57,663	131,355	10,758,666	38,898	901,745	48,543	123,967	672,783
Building materials, hardware, garden supply, and mobile home dealers	3,267	7,944	820,742	2,452	63,892	2,931	9,431	70,694
General merchandise stores	1,620	3,794	563,003	1,031	47,433	1,385	6,477	52,104
Food stores	7,492	16,723	2,433,046	5,252	155,297	6,904	20,985	83,734
Grocery stores	5,732	12,792	2,183,269	3,887	128,723	5,229	16,970	73,698
Other food stores	1,760	3,931	249,777	1,365	26,574	1,675	4,015	10,036
Automotive dealers and service stations	10,121	21,920	3,072,026	7,161	160,161	8,768	21,438	149,414
Motor vehicle dealers	2,221	4,930	1,227,867	1,518	56,769	1,808	5,091	41,950
Gasoline service stations	5,808	12,619	1,502,709	4,533	75,652	5,269	11,969	86,021
Other automotive dealers	2,092	4,371	341,450	1,110	27,740	1,691	4,378	21,443
Apparel and accessory stores	4,521	10,059	490,595	3,177	44,939	3,541	5,239	52,961
Furniture and home furnishings stores	4,029	9,111	670,014	2,734	57,775	3,455	6,967	53,155
Eating places	8,316	20,640	1,042,635	7,287	224,564	7,423	27,061	69,531
Drinking places	2,632	6,201	170,713	1,886	22,907	2,222	8,905	6,905
Liquor stores	1,327	3,024	274,516	1,063	11,938	1,164	2,269	17,749
Other retail trade	14,338	31,939	1,221,376	6,795	112,639	10,750	16,263	114,536
Finance, insurance, and real estate	151,818	990,339	8,337,909	17,685	369,651	99,747	1,541,426	-447,054
Finance	38,792	485,939	1,279,647	12,931	52,521	4,797	22,096	349,301
Banking, and credit agencies other than banks	418	2,531	86,444	91	1,945	121	943	16,894
Security, commodity brokers, and services	925	10,695	375,328	133	42,824	219	1,424	43,894
Holding and investment companies	37,449	472,713	845,875	1,069	7,752	4,457	19,729	288,513
Insurance agents, brokers, and service	1,837	5,303	397,658	1,150	39,069	1,178	2,037	84,289
Real estate	111,189	498,097	6,660,604	15,242	278,061	93,772	1,517,295	-880,644
Operators and lessors of buildings	87,600	378,045	5,437,730	11,946	210,069	81,909	1,471,002	-852,800
Lessors, other than buildings	13,315	68,113	216,552	1,821	5,178	8,523	23,438	40,662
Real estate agents, brokers, and managers	5,167	21,984	296,739	825	15,809	1,854	9,864	-7,913
Other real estate	5,107	29,955	709,583	650	46,905	1,487	12,891	-60,513
Services	70,879	210,817	8,600,145	40,513	1,829,274	55,960	529,507	2,450,192
Hotels and other lodging places	5,258	20,988	1,013,092	3,271	241,893	4,711	131,660	-65,483
Motels, motor hotels, and tourist courts	2,446	10,832	568,415	2,022	129,440	2,279	75,758	-31,590
Other lodging places	2,812	10,154	444,677	1,249	112,453	2,432	55,902	-33,893
Personal services	8,458	18,204	400,846	5,028	97,458	7,265	18,577	62,804
Laundries, dry cleaning, and garment services	2,453	5,618	145,525	1,452	39,232	2,121	9,132	18,784
Beauty shops	3,223	6,580	108,894	2,350	39,901	2,943	5,082	13,027
Barber shops	722	1,508	22,144	(*)	(*)	(*)	(*)	6,320
Other personal services	2,060	4,498	124,283	1,086	14,937	1,712	5,961	22,673
Business services	9,015	26,488	583,924	2,865	72,011	7,199	238,738	-47,772
Automobile repair and services	8,022	18,013	482,644	3,872	62,535	6,280	28,404	76,927
Automobile repair shops	5,556	11,735	383,054	2,797	48,406	4,286	6,211	71,808
General automobile repair shops	2,596	5,613	137,611	1,042	12,054	1,925	2,483	23,376
Other automobile repair	2,960	6,122	225,443	1,755	36,352	2,361	3,728	48,432
Automobile parking and other services	2,466	6,278	119,590	1,075	14,129	1,994	22,193	5,119
Miscellaneous repair services	4,397	9,360	155,539	1,841	23,883	3,604	5,676	27,814
Amusement and recreation services, including motion pictures	4,854	16,731	279,490	1,934	63,428	3,740	28,494	-3,080
Medical and health services	6,074	18,365	1,690,682	4,989	345,601	4,933	20,797	746,439
Offices of physicians	3,656	12,276	1,188,668	3,032	211,406	2,848	8,837	610,722
Other medical and health services	2,418	6,089	502,014	1,957	134,195	2,085	11,960	135,712
Legal services	9,272	33,104	2,457,257	8,248	503,279	8,008	30,436	1,291,318
Engineering and architectural services	2,326	5,534	437,916	1,433	131,320	1,659	4,830	87,248
Accounting, auditing, and bookkeeping services	3,969	11,859	715,523	3,448	235,608	3,647	10,220	214,721
Certified public accountants	2,870	8,927	640,995	2,540	211,339	2,492	8,806	194,272
Other accounting, auditing, and bookkeeping services	1,099	2,932	75,528	908	24,269	1,155	1,414	20,449
Other services	9,034	32,173	383,232	3,684	52,258	4,884	11,675	59,256

(*) Estimate not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

¹ Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.² United States totals include Puerto Rico and foreign returns.³ United States totals in this table and in table 2.5 differ slightly from the totals in other tables due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district while all other tables were computed with a single national set of weights.

NOTE: Contractors not allocable; Wholesale and retail trade not allocable; and Nature of business not allocable are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of—		Business receipts ¹	Depreciation		Payroll		Net income (or deficit)	Coefficient of variation (Percent) ³		Payroll	Net income	Deficit		
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount		Partnerships	Partners					
United States, Total ⁴															
All industries	1,073,147	4,950,576	146,026,595	799,244	10,103,156	437,564	17,074,314	7,771,287	22,404,582	0.1	1.6	0.5	0.6	0.7	2.1
All nonfarm industries	964,052	4,633,980	134,511,262	702,945	9,197,292	367,566	16,179,238	7,000,900	20,625,549	0.2	1.7	0.4	0.7	0.6	2.2
Agriculture, forestry, and fishing	122,264	350,060	12,631,541	109,250	981,901	77,684	1,055,733	880,679	1,947,204	1.9	3.1	4.5	2.9	3.6	4.4
Farms	109,095	316,596	11,511,333	96,299	905,866	69,998	895,076	770,387	1,779,043	2.0	3.4	4.9	2.9	3.9	4.6
Mining	15,377	223,927	4,014,118	10,144	275,334	3,585	282,235	—69,087	1,299,060	5.3	9.5	2.1	2.9	4.5	12.4
Construction	60,658	135,325	12,303,179	43,747	271,850	37,703	1,605,783	799,232	1,240,270	2.8	2.9	1.4	2.9	2.1	4.1
Manufacturing	29,413	75,117	6,866,260	23,255	246,005	17,236	1,199,977	340,174	801,023	4.2	4.2	1.8	2.1	2.8	2.1
Transportation, communication, electric, gas, and sanitary services	17,060	53,057	2,451,546	14,999	348,558	9,776	304,478	—22,527	301,973	5.5	7.9	3.2	2.7	9.2	6.3
Wholesale and retail trade	183,494	449,548	45,172,587	154,710	463,620	124,092	3,310,810	2,853,571	3,018,114	1.4	1.4	1.1	1.8	1.8	4.9
Wholesale trade	30,922	76,230	16,032,683	21,802	121,374	16,948	739,755	818,645	902,883	3.7	3.6	1.8	3.6	3.7	3.4
Retail trade	162,395	372,954	29,113,862	132,996	342,037	107,113	2,568,739	1,632,154	2,115,313	1.6	1.6	1.5	2.2	1.8	2.2
Food stores	25,081	49,413	10,165,615	23,433	105,035	16,233	1,025,035	450,143	1,475,143	1.5	1.5	1.5	2.2	1.8	2.2
Automotive dealers and service stations	26,693	59,544	7,582,574	23,433	54,447	15,447	4,985,001	361,901	409,742	2.0	2.1	2.2	2.7	2.5	6.3
Other retail trade	112,787	263,893	15,217,150	90,142	233,928	73,814	1,728,265	1,207,051	1,409,040	2.0	2.1	2.2	2.7	2.5	6.3
Finance, insurance, and real estate	435,306	2,992,563	32,419,227	269,148	5,569,306	55,709	1,774,256	—3,587,303	4,715,919	0.7	2.5	0.6	0.9	1.8	2.3
Finance	107,039	1,418,982	5,996,575	12,723	116,055	3,472	503,975	155,921	1,825,921	2.0	5.3	1.2	1.4	2.6	5.7
Real estate	321,408	1,573,681	24,750,196	272,142	5,443,591	47,963	1,111,685	—3,587,303	2,520,096	0.9	1.1	0.6	0.8	2.5	2.5
Operators and lessors of buildings	261,083	1,249,224	20,875,689	243,451	5,305,897	40,064	698,833	—3,584,227	1,915,869	1.1	1.2	0.8	0.8	2.1	1.8
Other real estate	60,325	303,640	3,874,511	28,691	137,694	7,919	212,852	—374,156	609,227	2.7	3.4	2.6	4.2	10.2	9.6
Services	199,265	970,183	30,156,300	154,991	1,845,051	112,749	7,350,288	7,195,821	9,078,101	1.4	3.0	0.9	2.3	1.0	5.3
Medical and health services	17,711	61,666	5,451,765	14,076	71,352	14,717	1,329,527	1,963,238	2,020,105	4.7	7.7	2.3	4.1	2.6	3.1
Offices of physicians	9,457	37,668	3,309,478	7,092	23,443	7,956	645,167	1,565,780	1,572,964	5.9	11.9	2.9	5.1	2.8	43.1
Legal services	25,253	93,062	7,916,283	21,892	97,366	22,573	1,763,287	3,939,929	3,946,187	4.1	3.1	3.5	2.1	3.0	30.7
Other services	156,301	515,235	16,766,242	118,923	1,776,333	75,459	4,251,474	1,392,454	3,110,609	1.7	3.7	1.2	2.5	1.4	5.5
Alabama															
All industries	11,903	35,755	1,880,038	9,110	83,755	6,994	209,616	199,822	265,683	1.7	4.9	9.9	6.6	7.7	11.9
All nonfarm industries	10,253	32,162	1,805,982	7,977	75,172	5,839	200,777	205,296	259,834	3.1	5.5	10.3	7.3	7.8	12.9
Agriculture, forestry, and fishing	1,634	3,999	93,443	1,417	11,161	1,321	11,881	—3,307	9,536	15.4	15.3	17.8	20.4	28.0	32.5
Farms	1,650	3,993	93,443	1,417	11,161	1,321	11,881	—3,307	9,536	15.4	15.3	17.8	20.4	28.0	32.5
Mining	33	123	103,049	30	6,213	(*)	(*)	7,053	7,339	33.0	27.1	8.0	18.9	(*)	(*)
Construction	564	1,275	105,453	574	4,831	466	24,731	13,323	14,154	29.1	27.8	18.2	37.1	27.0	77.2
Manufacturing	284	708	107,559	284	2,339	225	16,830	7,765	8,282	38.5	30.9	12.6	22.3	15.5	50.0
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,759	6,005	907,279	2,258	9,215	2,163	80,989	41,042	44,748	10.8	10.8	20.6	20.6	21.3	34.4
Wholesale trade	331	815	174,613	331	2,200	329	10,329	8,087	8,539	31.5	30.7	11.4	23.5	22.8	13.6
Retail trade	2,428	5,190	732,665	1,927	7,015	1,834	50,660	32,955	36,209	11.9	11.6	25.5	37.4	25.4	37.7
Food stores	566	1,252	325,104	448	3,657	448	21,877	5,476	17,505	28.6	28.0	56.7	71.0	28.6	56.2
Automotive dealers and service stations	1,783	2,590	203,470	1,594	6,845	524	10,088	12,143	12,143	21.0	21.0	11.8	20.9	16.2	51.1
Other retail trade	1,099	2,348	204,091	1,040	2,513	862	18,675	15,336	16,729	19.0	18.7	12.2	16.1	16.4	54.0
Finance, insurance, and real estate	2,576	13,001	136,089	1,641	31,824	439	6,906	—5,511	32,218	10.5	11.6	10.4	11.7	23.1	17.8
Finance	493	8,973	14,695	(*)	(*)	(*)	(*)	8,862	11,559	28.5	21.5	20.5	(*)	(*)	32.1
Real estate	2,083	6,964	121,394	1,713	31,306	416	6,234	—14,894	20,386	11.8	12.5	11.5	11.9	24.9	18.9
Operators and lessors of buildings	1,796	5,851	98,982	1,617	30,624	345	4,143	—10,852	15,319	13.3	14.2	12.1	12.1	24.6	20.6
Other real estate	319	1,113	15,795	(*)	(*)	(*)	(*)	(*)	(*)	30.1	28.1	33.5	(*)	(*)	(*)
Services	3,576	10,120	405,467	2,440	15,962	2,168	71,497	140,460	146,652	8.5	12.7	9.1	15.9	10.5	24.9
Medical and health services	503	1,229	99,756	350	720	284	17,114	46,436	48,526	28.4	26.1	19.7	26.2	21.6	69.7
Offices of physicians	258	674	84,703	172	538	229	15,377	40,776	40,776	33.7	27.8	21.6	30.2	23.4	—
Legal services	349	1,178	65,072	340	909	349	13,648	54,397	54,397	34.1	25.7	20.6	29.5	22.1	—
Other services	2,724	7,713	220,637	1,759	14,333	1,450	40,735	39,627	48,698	11.9	16.3	13.1	17.6	15.4	25.1

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts*	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)†		Payroll	Net income	Deficit		
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Partnerships	Partners				Business receipts*	Depreciation
Alaska																
All industries	2,866	10,189	379,608	2,337	18,720	1,003	79,856	44,031	58,187	4.4	10.8	4.3	10.7	6.1	10.8	26.4
All nonfarm industries	2,820	10,051	371,846	2,291	18,078	957	76,156	44,836	56,197	4.8	10.8	4.3	11.0	6.1	10.8	27.3
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	131	345	89,605	108	1,480	46	39,200	7,127	8,196	45.8	36.7	7.5	27.8	3.8	19.8	83.1
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	826	1,489	126,286	822	2,529	388	10,003	15,447	18,028	24.0	23.8	11.7	31.9	17.9	14.8	87.7
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	554	1,248	72,217	554	1,339	318	6,738	9,882	10,486	26.0	26.6	20.5	31.7	20.6	25.5	40.5
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	485	1,100	59,906	485	1,078	249	7,260	9,451	9,987	28.1	29.0	22.6	36.2	21.4	26.7	92.5
Finance, insurance, and real estate	1,325	5,811	86,497	838	6,874	220	2,186	3,182	13,681	12.9	17.9	14.3	15.2	34.8	20.2	18.0
Finance	470	2,264	8,188	(*)	(*)	(*)	(*)	(*)	3,799	22.1	31.7	27.2	37.9	(*)	23.9	32.5
Real estate	855	3,527	58,329	784	8,367	205	1,917	3,835	10,182	18.4	27.0	16.3	25.8	38.9	26.7	32.5
Insurance	725	3,006	37,512	714	8,279	135	1,400	1,508	5,556	20.7	14.0	18.2	16.0	48.7	32.4	28.4
Other real estate	130	521	(*)	(*)	(*)	(*)	(*)	2,327	(*)	47.4	41.6	(*)	(*)	(*)	(*)	(*)
Services	441	1,275	58,109	435	2,524	124	18,987	15,445	17,145	29.9	30.2	17.1	38.8	10.5	27.1	60.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	424	1,175	44,287	420	2,428	(*)	(*)	11,866	13,596	29.9	32.8	20.8	40.2	(*)	32.2	60.5
Arizona																
All industries	11,129	56,334	1,146,528	7,116	119,295	4,347	127,929	133	156,558	2.7	5.8	5.7	6.0	9.9	10.9	4.6
All nonfarm industries	9,967	51,179	894,349	6,344	100,485	3,500	101,286	—15,005	117,908	3.3	8.3	3.7	6.8	10.2	9.4	4.4
Agriculture, forestry, and fishing	1,823	5,320	252,179	854	25,812	929	28,608	14,178	36,850	18.8	20.8	25.0	30.7	28.4	37.6	20.7
Farms	1,541	5,156	252,178	772	18,820	847	26,642	15,138	38,850	18.0	21.1	25.0	29.9	29.7	37.6	21.2
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	586	1,344	60,313	393	1,405	331	9,977	3,968	6,303	33.1	34.4	18.3	36.1	29.9	41.1	38.7
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,477	5,830	324,387	1,789	5,037	1,398	28,746	14,409	20,200	14.1	14.0	8.8	24.3	26.9	15.9	38.4
Wholesale trade	414	920	49,701	296	378	302	2,499	3,809	4,112	39.1	40.1	21.6	42.8	23.0	46.0	40.6
Retail trade	2,063	4,910	274,686	1,553	4,659	1,096	26,247	10,590	16,088	47.9	51.8	33.2	57.0	29.9	36.8	40.6
Food stores	292	764	40,488	207	374	(*)	1,434	1,434	4,401	36.0	31.3	13.5	52.2	35.1	20.0	59.0
Automotive dealers and service stations	395	1,126	123,220	300	1,998	218	6,246	7,787	8,663	22.1	20.9	18.0	27.0	41.7	23.4	52.2
Other retail trade	1,376	3,020	110,978	1,046	2,287	789	17,741	7,787	8,663	21.1	20.9	18.0	27.0	41.7	23.4	52.2
Finance, insurance, and real estate	4,560	38,275	237,274	2,419	46,139	792	8,733	—19,222	39,662	6.2	9.1	8.9	7.9	15.1	10.1	8.0
Finance	1,470	21,852	27,646	134	294	(*)	(*)	1,142	14,954	18.0	14.9	9.3	29.4	(*)	13.0	24.3
Real estate	3,095	16,393	207,980	2,289	45,796	742	8,434	—21,177	23,895	10.6	10.8	7.9	7.1	15.6	15.0	24.3
Insurance	2,371	11,921	150,743	2,064	43,152	545	7,001	—21,634	15,998	12.7	12.6	8.1	7.6	17.6	19.8	9.2
Other real estate	724	4,472	57,237	205	2,644	177	1,433	457	8,697	23.8	23.7	20.8	7.2	34.8	23.5	13.7
Services	1,438	4,872	156,569	1,335	29,425	781	42,603	22,581	47,461	19.0	18.0	10.9	17.2	15.4	10.9	10.9
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	141	642	47,281	132	1,468	59	10,263	24,772	24,840	10.0	10.0	13.0	17.6	20.7	26.6	36.7
Other services	1,275	3,951	136,324	1,181	28,787	680	30,526	—4,592	19,810	20.6	18.0	13.5	17.6	20.7	29.9	10.9

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ^a		Depreciation		Payroll		Net income (deficit)	Coefficient of variation (Percent) ^b		Payroll	Net income	Deficit							
	Partnerships	Partners	(1)	(2)	(3)	(4)	Amount	Number of partnerships		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																					
All industries	10,087	30,807	1,358,633	6,119	76,541	5,317	129,646	122,095	173,476	2.6	6.3	8.1	9.6	15.3							
All nonfarm industries	7,710	25,068	950,619	5,634	43,636	3,319	99,235	85,956	122,376	5.0	8.3	9.2	10.3	17.7							
Agriculture, forestry, and fishing	2,488	6,065	330,236	2,388	33,765	2,107	32,887	31,801	51,964	14.6	14.8	16.5	23.7	30.7							
Farms	2,377	5,739	308,014	2,285	32,703	1,998	31,411	36,139	51,100	15.1	15.2	17.0	24.0	31.2							
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
Construction	558	1,262	61,132	541	2,380	395	14,082	8,606	6,093	31.8	31.7	27.5	34.5	88.6							
Manufacturing	438	1,029	66,838	430	2,568	169	14,770	5,186	5,481	38.0	35.4	30.2	22.6	98.4							
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
Wholesale and retail trade	1,772	3,899	489,709	1,581	6,578	1,500	30,166	25,435	26,863	18.3	15.6	17.4	13.6	33.2							
Wholesale trade	226	527	148,043	218	2,267	220	7,446	6,088	7,011	36.9	32.4	21.9	25.5	39.0							
Retail trade	1,546	3,372	341,666	1,363	4,312	1,280	22,620	19,347	19,852	15.2	13.2	15.5	11.1	27.8							
Food stores	442	1,000	113,648	421	1,190	546	3,378	6,743	6,831	34.1	34.1	27.9	34.5	57.8							
Automotive dealers and service stations	837	1,782	125,638	667	2,411	1,215	12,115	8,082	8,387	26.0	24.7	33.6	32.6	98.4							
Other retail trade	3,778	14,758	122,016	2,004	21,762	246	2,555	10,110	27,859	11.2	14.4	14.5	15.7	15.6							
Finance, insurance, and real estate	859	6,483	9,628	(*)	(*)	(*)	(*)	5,984	6,424	27.0	29.9	26.3	22.1	77.6							
Real estate	2,328	9,072	94,055	1,987	21,751	237	2,444	2,342	19,751	13.3	13.3	14.6	28.2	20.7							
Operators and lessors of buildings	1,649	5,967	64,753	1,649	19,850	130	2,103	6,248	8,589	17.5	16.7	15.6	33.2	16.9							
Other real estate	779	2,205	28,302	338	1,901	(*)	(*)	8,590	11,162	26.8	25.1	43.6	27.0	50.1							
Services	1,210	3,147	144,848	981	7,133	761	31,704	43,868	45,547	21.5	18.2	18.7	23.3	42.5							
Medical and health services	150	388	42,200	150	527	150	7,579	19,106	19,165	54.9	43.8	39.6	48.7	93.0							
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
Other services	1,058	2,453	73,797	758	6,257	567	19,360	9,060	14,679	24.6	22.1	28.8	28.5	43.0							
California																					
All industries	156,817	794,171	22,971,668	113,941	1,574,493	80,790	2,774,714	1,114,026	3,324,720	0.3	1.9	1.4	1.6	3.0							
All nonfarm industries	145,358	737,177	20,645,269	104,129	1,435,383	53,962	2,427,255	1,092,275	3,034,142	0.6	2.0	1.5	1.6	3.2							
Agriculture, forestry, and fishing	14,124	64,061	2,583,146	11,834	151,122	6,340	386,814	65,892	333,936	5.6	6.7	7.3	9.1	8.5							
Farms	11,458	56,994	2,326,367	9,512	138,440	6,828	347,453	31,751	290,578	6.4	9.7	8.0	9.9	8.7							
Mining	1,141	17,376	673,840	613	34,010	165	24,036	177,160	382,515	21.6	23.5	5.7	14.3	21.5							
Construction	6,360	15,054	2,152,324	4,729	26,313	3,661	247,962	92,601	167,254	8.6	8.5	7.9	5.8	16.4							
Manufacturing	8,218	17,232	1,022,687	4,648	22,792	3,684	193,629	53,060	95,720	8.3	8.7	8.1	6.6	12.8							
Transportation, communication, electric, gas, and sanitary services	2,687	7,257	412,099	2,531	83,097	1,236	63,696	—4,245	47,909	14.4	14.7	7.3	8.8	11.3							
Wholesale and retail trade	28,217	71,811	6,801,526	22,086	82,120	16,572	619,648	382,330	470,896	3.5	3.8	4.2	3.7	13.5							
Wholesale trade	4,861	12,197	2,128,717	2,831	12,974	2,464	116,349	102,153	121,438	10.4	10.0	10.6	6.3	32.6							
Retail trade	23,356	59,614	4,672,809	19,255	49,046	16,108	502,356	289,542	348,853	4.3	4.2	4.5	3.7	14.5							
Food stores	3,088	7,317	965,789	2,776	7,098	1,949	73,260	41,370	46,779	12.3	12.2	9.5	10.8	38.2							
Automotive dealers and service stations	1,722	4,505	2,836,738	1,384	34,920	11,843	360,311	213,326	258,380	5.2	5.2	5.8	5.5	17.5							
Other retail trade	88,538	446,481	4,832,263	44,792	89,273	7,861	166,071	—576,564	648,036	1.9	2.7	1.6	3.6	2.8							
Finance, insurance, and real estate	16,985	168,520	392,899	2,072	12,856	501	19,947	—20,187	203,589	5.1	5.8	11.3	5.7	9.3							
Real estate	5,100	31,057	4,352,264	42,378	86,916	7,116	132,418	—555,298	429,344	2.3	2.4	1.8	5.1	2.8							
Operators and lessors of buildings	42,444	266,223	3,215,839	39,117	846,344	8,226	96,393	—500,062	305,731	2.6	2.5	1.9	3.9	2.8							
Other real estate	8,656	49,834	1,146,425	3,261	22,572	890	35,425	—55,236	128,213	7.3	8.9	11.8	10.1	9.3							
Services	29,516	114,869	4,692,341	22,068	330,672	17,231	1,060,656	916,684	1,177,146	3.8	8.3	4.4	3.5	8.4							
Medical and health services	2,560	10,857	1,191,950	2,055	11,656	2,305	334,413	341,978	347,048	12.5	10.6	4.2	8.6	15.5							
Offices of physicians	1,374	7,205	894,648	1,056	4,383	1,230	241,875	290,572	291,598	15.1	12.7	4.4	13.8	50.4							
Legal services	2,864	9,268	2,713	2,761	12,212	2,713	384,878	380,355	384,878	12.9	10.0	9.9	6.0	98.2							
Other services	24,092	94,744	2,651,143	17,962	306,804	12,213	524,104	191,351	445,220	4.4	7.5	4.7	3.5	4.6							

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

Industry	Number of—		Business receipts*		Depreciation		Payroll		Net income (less deficit)		Number of—		Business receipts*		Depreciation		Payroll		Net income		Deficit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Colorado																						
All industries	19,931	157,855	1,830,310	13,114	122,550	8,403	197,164	88,977	323,825	1.8	4.3	3.2	4.6	5.0	5.3	4.9	5.3	4.9	5.3	4.9	5.3	4.9
All nonfarm industries	17,161	152,299	1,820,232	11,483	104,850	5,222	176,281	81,983	297,994	2.5	9.7	2.9	4.9	5.3	5.8	9.5	5.8	9.5	5.8	9.5	5.8	9.5
Agriculture, forestry, and fishing	1,707	5,608	215,428	1,646	18,045	1,197	11,102	8,091	26,728	18.4	19.6	19.6	19.6	19.6	22.2	26.7	22.2	26.7	22.2	26.7	22.2	
Farms	1,707	5,559	210,078	1,631	17,900	1,190	10,983	6,994	25,631	18.6	18.9	20.0	19.6	19.2	22.9	26.7	22.9	26.7	22.9	26.7	22.9	
Mining	857	57,970	164,791	384	9,543	41	7,537	972	58,901	26.5	24.3	10.5	8.8	20.4	12.0	31.2	20.4	31.2	12.0	47.0	31.2	
Construction	1,005	2,404	131,245	887	1,196	744	19,524	10,202	16,296	23.8	25.3	15.0	30.4	19.7	25.7	47.0	19.7	25.7	47.0	47.0	47.0	
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Transportation, communication, electric, gas, and sanitary services	541	1,454	36,789	515	3,581	262	5,812	5,847	8,429	31.9	33.1	26.1	28.7	40.8	45.2	51.0	40.8	45.2	51.0	51.0	51.0	
Wholesale and retail trade	2,603	8,260	515,180	2,092	5,212	1,471	42,163	20,342	26,375	13.3	12.9	9.2	14.4	10.8	14.0	23.7	10.8	14.0	23.7	23.7	23.7	
Wholesale trade	598	1,745	198,527	341	963	281	7,169	6,263	7,236	29.2	28.5	9.4	22.5	18.0	29.7	50.9	18.0	29.7	50.9	50.9	50.9	
Retail trade	2,005	4,514	316,653	1,751	4,249	1,190	34,995	14,079	19,139	15.4	14.7	8.9	17.1	12.5	16.0	26.8	12.5	16.0	26.8	26.8	26.8	
Food stores	114	247	32,687	(*)	(*)	(*)	(*)	1,303	1,303	58.9	58.9	29.2	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Automotive dealers and service stations	336	730	105,874	312	681	247	6,882	2,230	3,368	36.7	36.7	15.8	22.1	16.3	27.7	47.9	16.3	27.7	47.9	47.9	47.9	
Other retail trade	1,555	3,537	186,092	1,396	3,185	900	25,536	10,546	12,007	18.1	17.4	12.7	22.1	16.5	20.2	31.7	16.5	20.2	31.7	31.7	31.7	
Finance, insurance, and real estate	8,924	75,312	387,429	5,286	70,019	704	19,106	-66,351	72,027	5.3	7.4	9.1	7.0	13.8	10.8	8.9	13.8	10.8	8.9	8.9	8.9	
Finance	2,926	32,077	62,030	367	2,096	63	12,149	-3,487	36,780	11.7	13.4	10.6	32.6	21.8	14.0	25.2	21.8	14.0	25.2	25.2	25.2	
Real estate	5,998	43,037	321,646	4,922	67,839	613	7,957	-3,967	34,211	7.1	9.2	7.2	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7	17.7	
Operators and lessors of buildings	4,483	15,536	209,742	4,483	15,536	107	5,838	-13,649	12,307	15.1	15.1	18.1	44.0	34.3	37.9	16.0	34.3	37.9	16.0	16.0	16.0	
Other real estate	1,416	15,499	111,704	538	836	107	11,704	-13,649	12,307	15.1	15.1	18.1	44.0	34.3	37.9	16.0	34.3	37.9	16.0	16.0	16.0	
Services	3,214	8,732	358,566	2,286	14,595	1,855	77,267	49,130	49,130	12.2	10.8	9.1	13.2	9.5	11.2	20.3	9.5	11.2	20.3	20.3	20.3	
Medical and health services	239	845	92,096	215	599	211	14,970	49,130	49,130	32.6	32.6	18.9	37.9	21.1	29.1	—	21.1	29.1	—	—	—	
Offices of physicians	158	518	78,032	147	1,099	518	19,898	41,841	41,841	27.3	27.3	19.8	27.3	20.1	21.8	—	20.1	21.8	—	—	—	
Lessors of tangible personal property	518	1,555	78,032	447	1,099	518	19,898	39,405	39,405	33.1	33.1	26.8	21.4	21.8	19.9	76.5	21.8	19.9	76.5	76.5	76.5	
Other services	2,457	6,332	189,528	1,724	12,897	1,126	42,399	-190	25,336	14.6	13.6	13.1	14.8	12.5	16.0	21.1	12.5	16.0	21.1	21.1	21.1	
Connecticut																						
All industries	18,363	79,844	1,560,890	12,182	159,511	4,030	140,877	84,203	267,553	1.9	7.2	3.1	4.5	8.5	8.0	8.0	8.5	8.0	8.0	8.0	8.0	8.0
All nonfarm industries	16,088	79,074	1,542,298	11,907	156,321	3,855	139,444	85,794	263,826	1.9	7.3	3.1	4.6	8.8	8.0	8.1	8.8	8.0	8.1	8.1	8.1	8.1
Agriculture, forestry, and fishing	423	1,136	22,149	353	1,265	(*)	(*)	2,338	(*)	38.8	36.6	41.5	34.9	(*)	78.8	45.4	(*)	78.8	45.4	45.4	45.4	45.4
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Construction	1,053	2,267	117,961	809	4,229	579	18,285	14,538	19,030	22.5	22.0	14.7	22.8	24.7	23.7	18.2	24.7	23.7	18.2	18.2	18.2	
Manufacturing	475	973	43,028	405	1,721	265	9,448	10,159	10,362	35.5	34.9	26.0	31.0	35.7	35.0	89.7	35.7	35.0	89.7	89.7	89.7	
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Wholesale and retail trade	2,350	5,244	337,811	1,971	3,747	1,103	22,630	20,232	22,330	14.2	14.1	9.2	18.9	15.9	12.3	46.5	15.9	12.3	46.5	46.5	46.5	
Wholesale trade	252	648	73,616	171	881	101	4,208	3,633	4,034	92.4	92.4	15.6	43.7	19.4	24.2	80.2	19.4	24.2	80.2	80.2	80.2	
Retail trade	2,098	4,596	264,195	1,800	2,866	1,002	17,422	16,600	18,300	15.8	15.8	15.6	15.6	15.6	15.6	55.7	15.6	15.6	55.7	55.7	55.7	
Food stores	196	480	58,697	188	903	156	4,362	2,557	3,443	38.0	37.7	24.5	43.4	36.5	31.0	56.4	36.5	31.0	56.4	56.4	56.4	
Automotive dealers and service stations	196	480	58,697	188	903	156	4,362	2,557	3,443	38.0	37.7	24.5	43.4	36.5	31.0	56.4	36.5	31.0	56.4	56.4	56.4	
Other retail trade	1,588	3,468	137,306	1,306	1,752	667	11,289	10,939	11,721	18.7	18.7	16.6	19.5	19.5	18.9	47.2	19.5	18.9	47.2	47.2	47.2	
Finance, insurance, and real estate	9,561	80,561	710,549	6,789	106,615	780	33,472	1,195	118,619	5.0	9.8	3.6	5.2	4.1	5.7	7.9	4.1	5.7	7.9	7.9	7.9	7.9
Finance	1,641	26,013	60,775	128	1,126	23	10,680	12,913	27,221	17.5	22.1	7.3	19.8	6.6	10.9	25.4	6.6	10.9	25.4	25.4	25.4	
Real estate	7,899	34,311	456,521	6,644	105,475	719	9,097	-57,491	45,635	5.9	6.8	5.9	5.3	13.0	13.4	8.4	13.0	13.4	8.4	8.4	8.4	
Operators and lessors of buildings	6,853	30,224	400,305	6,308	104,584	540	7,065	-59,322	38,447	6.6	7.4	6.0	5.3	13.1	13.1	8.8	13.1	13.1	8.8	8.8	8.8	
Other real estate	1,046	4,087	56,216	336	891	(*)	1,831	7,186	7,186	22.0	(*)	23.1	41.9	(*)	(*)	25.9	(*)	(*)	25.9	25.9	25.9	
Services	2,220	7,906	307,133	1,744	34,295	1,119	55,124	60,864	91,523	14.7	15.5	11.3	14.7	13.4	15.5	14.7	13.4	15.5	14.7	14.7	14.7	
Medical and health services	299	899	58,757	299	1,499	299	13,948	20,508	21,413	40.5	35.5	26.3	27.9	26.8	31.7	54.4	26.8	31.7	54.4	54.4	54.4	
Offices of physicians	1,318	5,160	85,160	1,257	4,850	1,257	15,396	44,271	44,271	15.1	15.1	25.5	25.0	22.4	26.0	(*)	22.4	26.0	(*)	(*)	(*)	
Legal services	1,524	5,849	162,616	1,188	32,106	583	25,780	-3,915	26,238	18.6	20.0	16.7	15.7	22.4	23.3	15.1	22.4	23.3	15.1	15.1	15.1	

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts*	Depreciation		Payroll		Net income (deficit)	Net income	Coefficient of variation (Percent)†			Payroll	Net income	Deficit
	Partnerships	Partners		Number of—	Partnerships	Partners	Partnerships			Partners	Partnerships	Partners			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida															
All industries	39,456	146,590	3,876,486	29,073	415,536	15,057	429,297	-73,453	812,482	1.1	2.9	2.2	5.1	4.3	5.5
All nonfarm industries	36,344	136,604	3,679,648	26,283	391,881	13,840	398,626	-52,048	578,031	1.5	3.1	2.2	5.4	4.5	5.6
Agriculture, forestry, and fishing	3,877	10,803	317,829	3,577	27,294	2,156	37,237	-14,028	41,724	11.4	11.9	12.8	14.7	21.1	18.0
Farms	3,072	8,986	248,811	2,790	23,655	1,817	27,469	-21,404	32,851	12.7	13.5	15.1	16.9	25.1	16.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,045	8,852	404,836	2,035	8,282	2,147	52,036	6,893	35,021	13.6	13.6	8.4	17.9	15.1	13.3
Manufacturing	618	1,164	40,871	304	2,561	(*)	(*)	2,473	(*)	35.7	36.3	23.6	20.0	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	562	1,583	78,158	560	5,574	271	16,096	1,665	5,822	31.3	30.5	22.6	38.0	41.7	38.9
Wholesale and retail trade	6,808	15,791	1,068,852	5,399	15,623	4,266	76,916	41,272	83,010	8.2	8.3	5.7	12.5	9.1	9.3
Wholesale trade	835	2,314	282,779	670	1,995	426	10,354	13,619	15,511	25.7	26.0	9.8	25.7	16.2	20.7
Retail trade	5,973	13,477	786,073	4,729	13,628	3,840	66,562	27,653	67,500	25.8	25.8	17.7	24.0	10.6	17.4
Food stores	739	1,656	189,935	668	1,793	514	10,096	4,865	7,041	20.9	20.9	13.7	24.0	24.5	49.5
Automotive dealers and service stations	1,075	2,323	201,802	982	1,147	789	11,602	8,943	9,137	20.8	21.3	10.3	16.9	22.1	56.8
Other retail trade	4,159	9,518	434,436	3,065	10,588	2,557	44,864	13,945	31,321	11.2	11.1	10.3	17.2	14.1	13.0
Finance, insurance, and real estate	16,704	83,966	1,037,807	10,768	233,254	2,152	47,487	-264,056	156,861	4.0	5.1	4.0	4.9	6.3	7.1
Finance	4,734	34,523	84,754	599	4,248	208	2,176	-34,025	52,962	9.5	11.0	10.6	41.2	8.2	30.4
Real estate	11,609	48,245	933,657	10,026	228,712	1,656	43,846	-227,199	100,261	4.9	5.1	4.9	5.0	8.7	4.5
Operators and lessors of buildings	9,828	38,558	706,543	9,279	223,107	1,369	33,011	-168,468	69,257	5.7	5.1	4.9	5.0	10.8	5.5
Other real estate	1,861	9,687	227,114	747	5,605	287	10,635	-88,713	31,004	13.4	15.1	9.5	17.6	18.7	8.6
Services	7,774	23,138	823,706	6,411	124,275	4,414	168,404	154,381	303,904	7.5	8.8	8.0	15.1	7.3	14.4
Medical and health services	482	1,482	141,741	322	1,406	393	24,952	72,896	73,277	30.2	29.5	17.4	22.3	17.6	78.1
Offices of physicians	285	780	81,543	196	124	196	12,810	48,404	48,404	37.1	28.6	20.9	28.0	20.2	0.0
Legal services	884	2,627	229,614	666	3,364	884	46,357	122,877	122,877	23.1	18.0	14.5	14.2	14.5	—
Other services	6,408	19,029	552,345	5,223	119,485	3,137	117,095	-41,412	107,750	6.6	7.9	7.4	15.7	10.0	14.4
Georgia															
All industries	20,886	93,351	2,509,847	14,956	181,043	9,643	295,051	-107,159	388,346	1.3	5.2	2.6	4.1	4.4	24.2
All nonfarm industries	19,076	86,717	2,245,220	13,211	172,564	8,167	275,505	-121,866	357,277	2.0	5.5	2.4	4.1	4.2	25.1
Agriculture, forestry, and fishing	2,048	4,706	282,634	1,777	18,647	1,490	20,514	14,915	31,620	14.7	14.8	17.1	20.6	30.2	27.3
Farms	2,012	4,634	264,727	1,748	18,449	1,456	19,546	14,527	31,068	14.9	15.0	18.1	21.2	31.7	27.8
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,012	3,392	166,705	842	5,383	1,050	26,958	9,805	17,422	18.7	18.6	12.7	20.6	17.2	22.5
Manufacturing	731	1,823	107,584	557	4,314	499	22,300	8,878	11,824	25.6	26.5	14.4	24.1	16.0	19.4
Transportation, communication, electric, gas, and sanitary services	431	894	17,164	(*)	(*)	(*)	(*)	2,506	(*)	34.9	34.0	42.2	(*)	(*)	(*)
Wholesale and retail trade	4,462	10,181	883,786	3,726	8,703	3,029	68,091	47,123	56,680	8.7	9.2	5.4	9.3	11.1	24.3
Wholesale trade	819	1,927	296,567	466	2,194	447	18,092	14,766	16,234	21.1	19.9	8.5	16.3	13.9	68.1
Retail trade	3,643	8,254	587,221	3,260	6,509	2,582	50,999	32,357	40,646	10.0	10.8	7.4	11.5	14.4	26.1
Food stores	1,075	2,323	201,802	982	1,147	789	11,602	8,943	9,137	20.8	21.3	10.3	17.2	14.1	19.0
Automotive dealers and service stations	960	2,166	188,033	926	1,100	833	10,089	12,051	12,051	20.5	23.3	15.9	22.8	19.1	79.2
Other retail trade	2,202	5,026	248,134	1,855	4,084	1,558	32,613	15,914	21,963	13.8	14.5	11.4	16.5	20.0	30.8
Finance, insurance, and real estate	7,267	58,507	460,954	4,404	122,120	933	26,542	-349,007	83,837	5.6	8.3	5.3	5.1	6.2	26.1
Finance	2,140	33,483	42,447	227	638	(*)	(*)	-48,823	34,556	12.8	13.9	12.1	36.7	(*)	18.9
Real estate	4,803	25,188	396,268	3,969	120,952	864	23,742	-308,821	21,526	7.1	8.2	5.8	5.2	4.3	36.3
Operators and lessors of buildings	3,762	18,372	354,367	1,834	118,577	644	19,979	-281,686	18,284	8.2	9.9	6.2	5.0	5.0	39.6
Other real estate	1,021	6,616	41,881	335	2,375	40	3,763	-25,123	3,242	17.3	16.9	18.6	13.9	7.0	25.8
Services	4,052	12,168	577,016	3,209	28,866	2,226	121,755	155,588	199,107	9.6	9.6	5.6	12.3	6.7	10.8
Medical and health services	270	925	103,763	254	19,357	212	19,357	55,621	55,621	24.6	21.4	13.5	20.5	13.3	61.0
Offices of physicians	177	849	84,606	161	14,411	177	14,411	49,066	49,066	17.8	14.3	15.3	24.4	13.7	13.7
Legal services	658	2,414	181,553	592	40,472	858	40,472	101,744	102,326	24.6	16.9	11.5	16.2	10.8	98.8
Other services	3,124	8,629	281,683	2,363	24,957	1,456	61,926	-17,776	41,058	11.6	12.9	8.4	14.1	10.9	10.9

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)																		
Industry	Number of—		Business receipts*		Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)†		Payroll	Net income	Deficit			
	Partnerships	Partners	Business receipts*	Partnerships	Amount	Number of partnerships	Amount	Partnerships			Partners	Business receipts*				Depr. ecia†		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			
Hawaii																		
All industries	5,268	44,239	751,722	3,033	40,296	1,233	94,783	56,313	129,928	2.3	8.3	5.2	12.6	15.6	13.7			
All nonfarm industries	4,956	43,500	732,272	2,787	39,338	1,076	91,876	55,488	127,087	5.0	8.5	3.4	9.2	17.1	9.0			
Agriculture, forestry, and fishing	332	739	18,450	266	958	(*)	(*)	815	(*)	18.8	16.8	24.2	26.0	(*)	(*)			
Farms	332	739	18,450	266	958	(*)	(*)	815	(*)	18.0	17.9	24.6	26.8	(*)	(*)			
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)			
Construction	164	339	63,372	(*)	(*)	(*)	(*)	3,487	5,883	26.4	25.5	5.2	(*)	(*)	—			
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Wholesale and retail trade	560	1,282	65,677	560	618	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,233	6,714	21.8	26.7	11.7	21.6	17.8	16.6			
Retail trade	544	1,250	56,322	544	597	(*)	(*)	5,384	5,865	24.4	29.9	16.6	(*)	(*)	(*)			
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other retail trade	381	918	32,503	381	478	(*)	(*)	3,532	4,013	29.2	35.3	24.0	33.7	(*)	25.6			
Finance, insurance, and real estate	2,881	30,995	251,311	1,218	21,829	223	4,936	-19,786	35,795	11.8	15.8	11.3	15.1	60.0	21.5			
Finance	1,318	19,401	9,771	(*)	(*)	(*)	(*)	(*)	(*)	26.8	31.4	3.3	(*)	(*)	18.1			
Real estate	1,563	11,594	241,540	1,183	20,964	212	4,755	-5,180	3,950	15.0	17.7	18.4	15.8	60.8	28.5			
Insurance	1,156	10,334	104,334	1,131	20,422	203	3,356	-16,488	18,315	29.4	34.9	28.4	18.3	22.0	37.4			
Other real estate	407	4,216	137,066	52	542	(*)	(*)	-5,611	15,559	27.1	(*)	(*)	(*)	(*)	9.7			
Services	1,112	10,184	251,943	813	18,190	596	65,008	46,085	59,933	24.0	22.9	23.3	39.2	28.3	27.2			
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Legal services	187	96	58,303	187	1,307	187	15,865	22,072	22,072	98.2	98.2	96.2	(*)	(*)	(*)			
Other services	894	9,265	173,524	597	14,211	378	43,892	19,775	31,623	26.5	25.9	29.6	42.0	33.7	33.4			
Idaho																		
All industries	5,550	15,967	885,687	4,506	35,369	2,783	99,960	65,068	85,788	3.4	18.5	3.1	5.3	6.1	6.7			
All nonfarm industries	4,454	13,217	711,651	3,485	19,034	1,915	83,219	34,383	57,081	4.3	16.8	3.2	5.3	8.2	8.6			
Agriculture, forestry, and fishing	1,227	3,021	177,492	1,152	18,687	886	16,007	29,454	38,718	38.7	39.7	37.4	46.6	44.8	46.9			
Farms	1,096	2,750	174,036	1,021	16,335	868	16,741	31,603	38,707	38.7	39.7	37.4	46.6	44.8	46.9			
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Construction	601	1,250	350,294	403	1,953	465	27,051	9,765	15,060	55.5	53.7	8.3	21.2	11.2	9.9			
Manufacturing	172	451	58,762	166	2,479	170	7,355	1,062	4,130	77.9	83.3	4.8	32.0	3.1	1.7			
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Wholesale and retail trade	696	1,926	163,135	689	2,988	568	11,042	6,189	8,441	(*)	(*)	(*)	(*)	(*)	(*)			
Wholesale trade	110	277	59,369	110	659	36	2,772	1,175	1,996	29.6	30.9	18.5	23.2	24.1	23.3			
Retail trade	586	1,649	103,766	579	2,329	532	8,270	5,014	6,445	46.2	46.2	38.4	41.9	51.9	48.1			
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	39.6	39.6	29.3	29.3	26.1	26.1			
Automotive dealers and service stations	125	267	28,208	125	445	(*)	(*)	1,887	(*)	51.1	51.1	51.9	61.3	(*)	(*)			
Other retail trade	457	1,370	66,043	448	1,820	457	6,342	2,790	3,934	37.6	39.3	26.2	27.4	37.6	33.4			
Finance, insurance, and real estate	1,990	7,152	66,566	1,371	7,047	270	22,270	1,238	10,507	8.5	12.7	5.3	8.5	12.5	13.6			
Finance	801	3,108	25,526	(*)	(*)	(*)	(*)	(*)	(*)	20.3	20.3	16.3	(*)	(*)	14.4			
Real estate	1,389	4,044	41,040	1,362	6,755	265	22,008	1,387	7,798	12.1	11.7	5.6	8.7	12.9	15.5			
Insurance	926	2,682	16,259	926	5,786	(*)	(*)	-172	2,666	15.9	14.5	8.2	9.0	(*)	6.5			
Other real estate	483	1,362	24,781	436	969	(*)	(*)	5,132	5,132	20.7	23.6	8.2	19.0	(*)	23.2			
Services	671	1,642	47,661	588	2,178	401	8,677	15,289	15,816	18.6	83.2	8.4	8.7	8.9	13.0			
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Other services	579	1,386	34,151	505	2,024	316	7,000	7,354	7,883	23.1	69.3	8.2	16.8	9.3	9.8			

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent) ³		Payroll	Net income	Deficit	
	Partnerships	Partners		Amount	Number of partnerships	Amount	Partnerships			Partners	Business receipts ²				Depre- ciation
New Mexico															
All industries	5,963	18,903	667,713	4,284	34,080	2,636	50,165	42,388	81,940	1.6	8.2	15.3	10.3	15.3	29.8
All nonfarm industries	5,529	17,641	490,539	3,866	29,272	2,414	45,229	31,312	67,916	2.7	6.6	5.5	11.0	17.4	32.2
Agriculture, forestry, and fishing	445	1,264	181,545	429	5,347	233	5,309	11,699	14,645	23.6	22.1	56.5	31.8	33.5	39.3
Farms	434	1,282	177,174	418	4,808	222	4,956	11,076	14,022	24.1	22.5	59.0	33.6	34.9	39.3
Mining	260	1,271	(*)	244	1,715	(*)	(*)	-8,288	(*)	50.3	44.1	(*)	(*)	(*)	(*)
Construction	156	336	50,327	155	928	154	7,154	4,059	5,311	60.3	56.0	16.6	24.3	36.2	8.3
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	856	1,999	246,476	652	2,185	557	12,741	14,911	15,786	25.2	25.7	10.0	17.0	16.8	46.1
Wholesale trade	264	679	96,415	171	875	76	2,597	4,616	4,902	49.1	49.2	14.3	33.9	20.8	89.1
Retail trade	596	1,320	152,061	481	1,310	481	10,144	10,295	10,887	30.6	31.2	15.1	19.0	28.1	81.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	263	532	87,717	251	427	263	4,450	6,467	6,668	48.5	47.9	24.0	32.9	42.7	89.5
Other retail trade	270	832	39,806	177	602	165	4,036	3,096	3,416	48.0	50.5	23.8	35.8	35.8	87.0
Finance, insurance, and real estate	1,877	7,430	58,622	1,080	15,207	353	3,493	-4,002	6,351	15.7	16.1	15.6	17.0	16.5	16.1
Finance	489	3,208	4,107	(*)	(*)	(*)	(*)	(*)	(*)	36.5	37.5	16.3	(*)	(*)	(*)
Real estate	1,372	4,190	52,665	1,059	15,115	319	3,170	-7,036	2,986	19.0	18.5	17.2	17.1	26.1	20.0
Operators and lessors of buildings	1,059	3,346	48,516	1,043	15,102	319	3,170	-6,963	2,467	21.8	20.4	17.6	41.9	28.4	21.0
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	2,016	5,553	81,006	1,551	7,323	1,240	16,205	16,339	22,326	15.2	16.6	16.1	23.4	35.6	32.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,889	5,273	69,539	1,434	7,113	1,123	14,145	11,049	17,006	16.1	17.5	21.3	28.4	44.6	32.6
New York															
All industries	83,649	446,283	18,475,031	59,149	1,468,985	28,940	2,822,526	377,839	2,581,046	0.6	8.3	0.7	1.3	1.6	8.7
All nonfarm industries	81,313	442,497	18,277,901	56,821	1,451,716	27,095	2,805,886	341,884	2,539,261	0.6	8.4	0.7	1.3	1.5	8.7
Agriculture, forestry, and fishing	3,110	7,382	226,264	3,033	20,226	2,113	22,858	40,350	48,682	13.6	13.7	18.9	20.4	27.8	29.4
Farms	2,536	5,786	197,130	2,528	18,276	1,845	16,638	36,155	41,768	15.1	15.3	18.9	22.6	31.8	35.3
Mining	716	7,595	71,516	374	4,206	(*)	(*)	-175,207	26,659	27.6	40.2	13.7	25.6	24.8	55.7
Construction	3,191	7,031	996,204	2,116	50,319	1,726	125,653	-40,411	80,640	13.7	13.6	3.3	1.4	7.7	2.1
Manufacturing	2,809	6,390	500,964	1,730	6,652	1,474	95,278	47,980	55,747	14.8	14.0	8.3	9.1	11.4	10.5
Transportation, communication, electric, gas, and sanitary services	542	1,498	109,095	537	46,250	325	12,178	-118,750	14,208	31.5	30.6	16.0	2.4	27.6	0.7
Wholesale and retail trade	14,420	31,146	3,554,517	10,465	18,116	6,038	151,189	211,956	226,162	5.5	5.8	2.5	6.5	5.6	16.1
Wholesale trade	2,485	5,690	1,970,226	1,540	3,546	999	44,105	86,492	90,959	10.7	13.1	2.5	10.6	9.6	24.3
Retail trade	11,935	25,456	1,584,291	8,925	14,570	5,037	106,934	125,954	137,223	6.3	6.4	4.9	7.8	7.1	20.3
Food stores	2,570	5,457	407,075	2,191	3,089	1,014	18,628	29,511	31,847	14.4	14.5	11.5	15.2	14.8	49.8
Automotive dealers and service stations	1,896	3,839	344,526	1,445	1,932	742	13,906	14,470	16,598	16.7	16.5	11.9	16.3	18.8	51.4
Other retail trade	746	16,160	822,686	5,189	9,549	4,081	74,460	61,483	88,778	9.4	8.6	6.5	10.6	8.9	24.6
Finance, insurance, and real estate	41,226	296,985	7,712,597	26,116	892,823	7,701	534,716	-549,026	552,865	2.4	11.7	1.2	1.8	3.1	2.8
Finance	9,707	132,357	2,765,876	804	20,140	335	275,540	-13,683	269,374	6.7	26.1	0.8	23.7	5.2	8.7
Real estate	30,963	163,079	4,505,846	26,905	872,137	7,028	252,765	-527,849	356,844	2.9	3.6	2.0	1.6	5.4	2.8
Operators and lessors of buildings	28,354	153,017	4,495,535	26,485	870,227	6,906	240,737	-504,767	341,049	3.1	3.1	2.1	1.6	4.2	2.3
Other real estate	2,669	10,932	99,371	420	1,960	122	12,029	-23,982	15,795	13.8	14.2	11.6	23.9	14.0	42.3
Services	16,035	90,246	5,301,674	12,778	431,400	8,746	1,677,359	958,947	1,471,686	4.7	18.1	1.8	6.6	2.4	17.7
Medical and health services	2,176	12,244	886,079	1,822	13,067	1,916	304,364	169,071	180,294	13.8	34.9	5.1	9.5	9.8	22.4
Offices of physicians	835	3,333	2,333,333	1,333	13,333	1,333	13,333	13,333	13,333	13.3	13.3	13.3	13.3	13.3	13.3
Legal services	3,098	12,340	1,601,824	2,635	17,190	2,486	432,681	724,659	724,659	11.4	11.4	3.4	4.6	3.1	55.0
Other services	12,771	65,662	2,801,972	8,321	401,233	4,344	940,114	65,317	556,610	6.1	21.1	2.2	7.3	2.4	18.1

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]																
Industry	Number of—		Business receipts ^a		Depreciation		Payroll		Net income (less deficit)	Number of—		Coefficient of variation (Percent) ^b		Net income	Deficit	
	Partnerships	Partners	Business receipts ^a	Partners	Number of partnerships	Amount	Number of partnerships	Amount		Partnerships	Partners	Business receipts ^a	Depreciation			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Illinois																
All industries	60,953	287,413	9,692,693	45,773	651,120	23,947	1,421,474	548,467	1,511,595	0.8	3.2	2.7	2.4	2.3	2.8	8.2
All nonfarm industries	56,030	274,570	9,267,091	41,543	608,242	21,084	1,402,224	456,400	1,393,108	1.1	3.2	2.7	2.3	2.3	2.5	8.4
Agriculture, forestry, and fishing	5,417	14,274	458,535	4,724	46,388	3,224	23,676	92,208	125,757	9.4	9.6	16.1	16.6	18.5	15.4	25.3
Farms	4,923	12,834	425,602	4,230	42,878	2,883	19,250	90,067	118,477	10.0	10.4	17.2	17.8	21.3	16.2	26.0
Mining	270	2,155	111,071	213	6,694	73	11,672	-4,266	22,653	35.1	51.3	15.0	21.6	31.1	16.8	36.5
Construction	3,351	7,664	854,335	2,486	12,644	2,096	131,390	46,336	86,740	12.1	11.8	5.1	16.7	6.7	10.7	14.8
Manufacturing	1,373	4,571	472,370	895	16,933	703	78,304	50,184	55,013	20.2	14.7	6.5	4.1	12.0	11.3	44.8
Transportation, communication, electric, gas, and sanitary services	820	2,431	105,741	753	16,208	491	15,576	3,101	12,555	24.4	22.0	15.7	16.6	25.4	23.7	32.7
Wholesale and retail trade	10,501	25,001	3,006,983	8,469	31,522	6,860	217,796	179,842	198,496	6.1	8.3	8.2	10.8	10.6	9.9	18.2
Wholesale trade	1,550	3,700	1,446,035	1,173	8,455	929	70,287	74,956	122,036	15.5	16.8	16.7	30.4	21.3	22.9	22.2
Retail trade	8,954	21,301	1,560,948	7,296	23,067	5,931	147,509	105,888	76,460	16.8	7.0	4.4	9.2	6.0	7.1	21.7
Food stores	8,922	22,481	317,725	632	2,433	568	23,209	15,909	12,075	21.6	22.5	11.2	22.0	16.2	15.2	66.4
Automotive dealers and service stations	1,290	2,804	369,013	1,065	4,356	1,200	28,505	16,119	20,436	16.5	16.8	9.4	33.6	16.7	13.3	42.4
Other retail trade	6,772	16,065	869,198	5,599	16,278	4,272	95,795	73,560	84,325	8.2	8.4	8.2	9.0	7.2	9.5	27.3
Finance, insurance, and real estate	28,638	105,268	2,219,873	20,413	399,753	4,278	166,669	-340,340	386,457	2.9	4.8	2.3	2.8	4.7	4.5	10.7
Finance	6,130	81,366	434,782	399	3,295	152	66,895	-99,058	189,007	8.4	10.9	3.3	26.4	2.9	5.9	26.5
Real estate	22,055	111,391	1,730,502	19,540	395,829	3,763	88,953	-263,025	174,555	3.6	3.3	2.8	2.8	7.6	6.9	3.4
Insurance	18,396	96,438	1,535,803	17,263	386,424	3,422	78,219	-247,077	137,970	4.1	3.6	2.9	2.9	6.5	6.8	3.7
Other real estate	3,699	14,953	194,598	2,277	14,905	341	11,734	-15,948	36,585	11.2	11.7	11.5	14.7	38.9	21.4	9.4
Services	10,274	35,849	2,465,785	7,820	120,088	6,113	776,389	521,620	823,905	6.4	6.5	2.8	6.4	2.5	4.0	10.9
Medical and health services	929	3,323	211,933	783	5,641	720	58,302	56,819	61,983	22.5	19.5	14.0	19.3	14.9	19.0	27.6
Offices of physicians	391	1,009	81,610	256	1,037	249	15,177	36,049	39,052	24.4	27.4	21.4	22.4	21.8	21.8	77.1
Legal services	1,307	5,400	530,336	1,044	6,249	1,173	123,332	281,750	282,011	17.8	10.7	6.6	6.7	6.1	6.1	3.3
Other services	8,038	27,126	1,723,316	5,993	109,098	4,220	594,755	203,051	299,931	7.5	8.1	3.2	7.1	2.8	4.7	11.5
Indiana																
All industries	19,670	72,493	2,207,204	15,310	136,960	8,608	206,831	223,758	352,251	1.3	4.1	2.7	4.4	5.5	5.9	8.1
All nonfarm industries	17,236	64,934	2,011,995	13,008	116,472	7,328	199,061	201,683	310,792	2.4	4.8	2.7	4.4	5.7	6.0	7.1
Agriculture, forestry, and fishing	2,996	8,352	213,058	2,664	18,593	1,705	8,976	23,184	43,546	13.1	13.8	15.1	18.0	23.5	23.8	8.1
Farms	2,634	7,559	195,209	2,302	17,488	1,480	7,770	22,075	41,459	14.1	14.8	16.0	19.0	26.1	24.8	8.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,644	3,723	165,574	1,067	4,316	952	22,738	14,640	19,687	18.3	18.0	14.5	27.9	22.4	20.9	40.5
Manufacturing	569	1,169	88,003	431	2,360	293	15,903	13,761	14,036	31.4	30.7	17.3	28.7	21.2	20.1	83.3
Transportation, communication, electric, gas, and sanitary services	400	1,026	40,182	397	2,230	125	3,972	-834	1,535	37.8	33.4	21.1	34.3	35.1	50.6	42.1
Wholesale and retail trade	3,985	9,131	931,582	3,055	6,068	2,756	64,771	56,091	60,931	10.2	10.8	5.4	10.3	8.0	10.0	23.7
Wholesale trade	739	1,599	343,052	455	2,094	394	9,904	13,333	14,116	25.9	24.4	8.5	13.6	11.5	16.1	31.0
Retail trade	3,246	7,532	588,530	2,600	3,974	2,362	54,867	42,758	46,815	13.3	13.1	13.1	13.3	9.4	12.4	30.7
Food stores	2,461	5,833	283,333	1,974	2,577	1,610	20,226	15,240	15,333	34.7	33.8	20.6	34.2	20.8	32.4	57.7
Automotive dealers and service stations	707	1,526	239,968	629	1,660	610	20,226	15,240	15,333	24.0	24.4	14.2	27.8	10.0	20.5	54.9
Other retail trade	2,248	5,410	248,475	1,700	3,480	1,539	29,164	24,307	25,806	15.0	15.6	13.4	17.4	16.5	18.5	38.1
Finance, insurance, and real estate	6,604	30,026	341,579	5,019	80,726	914	13,727	-34,686	47,283	7.2	8.2	4.8	4.8	4.8	9.7	7.4
Finance	1,292	22,186	26,624	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,197	303,649	303,649	4,751	80,167	797	10,968	-50,142	28,899	8.4	7.6	4.9	4.9	9.9	13.9	7.7
Insurance	4,360	13,938	277,151	4,124	76,933	488	10,421	-52,826	22,166	9.3	8.2	5.3	5.1	10.2	16.1	31.1
Other real estate	837	2,672	26,498	627	3,254	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	3,450	9,072	398,777	2,592	18,773	2,046	72,505	147,653	182,733	11.6	11.3	8.3	19.4	12.6	11.1	31.1
Medical and health services	502	1,344	119,892	412	1,305	424	18,642	60,859	60,859	30.6	24.4	19.4	32.1	20.5	20.0	—
Offices of physicians	225	664	68,944	145	379	215	9,813	39,372	39,372	43.5	33.1	26.0	38.9	27.6	26.0	—
Legal services	1,523	4,371	181,131	1,185	16,659	1,185	36,920	66,990	66,990	32.0	24.0	19.0	32.1	25.5	20.0	—
Other services	2,511	6,146	175,370	1,689	16,659	1,185	36,920	20,004	35,084	14.2	15.0	13.6	21.7	21.3	17.7	31.1

Footnotes at end of table

Figures are estimates based on samples—money amounts are in thousands of dollars

Footnotes at end of table

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

Industry	Number of—			Depreciation		Payroll		Net income (less deficit)		Coefficient of variation (Percent) ¹			Net income	Payroll	Deficit
	Partnerships			Number of partnerships		Amount		Amount		Business receipts ²					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kentucky															
All industries	16,645	46,721	2,031,646	13,858	108,345	9,337	178,385	191,488	284,931	1.7	3.3	2.8	5.9	6.1	8.5
All nonfarm industries	14,254	40,237	1,945,796	11,495	100,502	7,600	173,032	187,149	268,531	3.0	4.2	3.0	6.4	6.3	8.5
Agriculture, forestry, and fishing	2,617	6,577	102,525	2,361	10,671	1,763	6,905	3,379	18,208	13.7	14.8	14.1	24.4	21.6	26.7
Farms	2,591	6,484	85,660	2,363	7,843	1,737	5,353	4,339	16,400	13.8	15.0	16.7	18.2	25.0	29.5
Mining	851	2,120	242,241	489	19,486	482	26,231	19,618	34,296	28.6	31.1	11.1	18.4	20.8	13.3
Construction	871	1,887	140,299	779	3,961	785	20,688	8,385	12,188	25.4	25.8	19.0	24.8	29.6	31.0
Manufacturing	343	895	46,448	343	899	277	8,678	5,921	5,921	38.6	35.4	21.2	25.8	24.4	25.2
Transportation, communication, electric, gas, and sanitary services	562	1,217	59,201	554	8,057	270	8,990	5,562	7,856	30.7	30.8	30.6	28.7	31.6	48.5
Wholesale and retail trade	4,479	10,325	1,016,891	3,764	12,124	2,765	58,938	70,475	77,731	9.1	9.3	5.2	11.3	8.4	9.6
Wholesale trade	673	1,799	299,779	605	4,711	451	13,295	16,609	18,729	24.0	24.0	9.4	18.5	16.5	15.4
Retail trade	3,806	8,526	716,912	3,159	7,413	2,314	45,712	53,871	59,002	10.3	10.5	10.1	14.7	10.1	12.0
Food stores	749	1,672	177,110	680	1,026	354	7,558	9,300	9,300	24.7	26.0	14.8	16.6	15.9	16.8
Automotive dealers and service stations	903	1,905	197,230	801	1,525	494	9,001	9,223	9,988	22.7	22.9	13.9	23.9	19.1	27.1
Other retail trade	2,154	4,949	342,572	1,678	4,862	1,466	29,133	35,294	35,488	14.9	14.9	14.9	21.0	14.7	16.5
Finance, insurance, and real estate	3,815	14,511	137,640	2,793	28,165	688	5,088	16,053	14,689	10.1	11.8	12.4	15.0	21.2	15.2
Finance	618	3,910	1,472	(*)	(*)	670	5,084	849	(*)	29.3	30.9	42.6	(*)	21.1	(*)
Real estate	3,197	10,547	132,733	2,114	26,987	907	3,984	17,209	13,877	11.7	13.2	14.6	15.1	23.7	19.2
Insurance	2,198	5,564	114,437	1,679	21,972	567	1,098	3,210	2,812	13.6	15.6	14.6	15.5	19.1	22.9
Other real estate	850	2,904	26,670	543	2,780	303	496	3,614	5,690	25.2	28.3	28.0	33.5	39.8	45.9
Services	3,442	8,864	285,545	2,690	24,773	2,307	45,557	94,104	113,886	11.8	11.0	11.1	8.8	15.3	14.6
Medical and health services	356	844	59,594	270	172	226	10,084	36,395	37,000	37.0	31.9	32.4	38.5	32.5	25.9
Offices of physicians	290	712	57,254	204	152	159	10,056	35,352	35,352	39.5	33.2	24.1	41.6	32.5	26.5
Legal services	509	1,612	75,598	435	627	509	7,988	46,160	46,160	31.5	27.1	24.4	28.3	22.6	26.7
Other services	2,577	6,408	151,433	1,985	23,973	1,573	27,885	11,549	31,311	14.0	13.6	15.5	7.0	21.8	23.9
Louisiana															
All industries	12,875	44,360	2,223,187	10,219	126,493	8,476	276,109	191,226	351,669	1.6	8.0	2.1	4.4	4.1	5.8
All nonfarm industries	11,387	40,862	2,106,339	8,794	112,823	5,338	264,793	184,594	324,382	2.7	8.8	2.2	4.6	4.2	6.0
Agriculture, forestry, and fishing	1,703	4,108	131,324	1,814	15,187	1,247	15,440	5,801	29,478	16.3	15.6	18.4	18.7	21.4	26.8
Farms	1,488	3,488	116,848	1,425	13,670	1,138	11,316	6,632	27,287	17.9	17.2	20.1	20.4	22.3	28.8
Mining	208	1,703	73,413	137	5,484	(*)	(*)	—10,818	22,348	43.8	45.5	14.3	18.7	(*)	11.8
Construction	869	1,977	198,093	649	3,771	523	31,185	24,262	26,579	23.6	23.8	14.3	24.5	13.2	26.1
Manufacturing	164	443	217,071	154	14,728	164	37,331	14,551	15,718	54.0	40.2	7.6	3.8	11.5	18.3
Transportation, communication, electric, gas, and sanitary services	291	967	108,706	291	4,162	179	7,627	14,070	14,821	38.5	35.0	11.4	27.6	42.1	42.2
Wholesale and retail trade	2,048	4,645	777,981	1,720	7,528	1,465	62,640	38,503	42,121	13.9	13.5	5.2	15.4	8.8	10.7
Wholesale trade	187	620	142,564	114	1,239	89	7,034	4,765	5,705	31.1	28.4	11.8	24.9	19.5	19.8
Retail trade	1,860	4,144	635,215	1,604	6,289	1,374	55,603	33,738	36,416	15.0	14.9	6.0	17.9	9.7	12.4
Food stores	149	316	272,878	149	1,590	122	19,993	7,023	7,023	23.1	22.6	4.5	6.5	3.5	11.5
Automotive dealers and service stations	290	606	129,754	290	755	168	5,869	5,959	5,959	37.8	36.5	15.0	21.1	17.3	25.7
Other retail trade	1,421	3,219	230,603	1,165	3,923	1,088	29,641	20,567	22,645	18.4	18.2	14.3	28.5	18.1	18.5
Finance, insurance, and real estate	5,071	23,374	271,582	3,590	59,935	978	17,178	—28,071	52,189	7.5	15.7	8.4	7.7	25.4	17.2
Finance	937	5,946	43,281	168	2,229	(*)	(*)	3,174	17,571	21.9	21.1	30.6	52.5	(*)	32.7
Real estate	3,997	17,091	216,725	3,294	57,612	781	14,208	—34,878	30,985	9.0	20.7	8.6	7.8	29.8	19.3
Insurance	1,079	10,152	173,617	2,997	54,556	570	12,647	—37,760	17,936	10.5	9.7	8.8	9.1	21.6	16.6
Other real estate	916	6,539	43,108	237	3,056	211	1,361	2,862	13,069	22.4	49.8	26.8	44.7	45.2	44.1
Services	2,520	7,143	474,037	2,064	15,696	1,915	103,012	133,128	146,415	12.3	10.4	7.3	13.5	7.8	11.0
Medical and health services	187	832	105,541	153	707	197	22,339	50,622	50,622	19.1	13.8	14.8	26.8	12.2	19.2
Offices of physicians	167	781	81,753	132	512	187	14,208	34,878	30,985	17.1	12.6	14.5	26.8	11.8	19.5
Legal services	611	1,853	116,278	535	1,962	611	17,862	53,730	53,730	28.5	25.1	16.8	28.1	19.3	20.9
Other services	1,722	4,458	250,218	1,376	13,795	1,117	62,611	28,776	42,559	15.9	14.0	11.0	15.2	11.5	19.0

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹	Depreciation		Payroll		Net income (loss or deficit)	Net income	Coefficient of variation (Percent) ¹						Payroll	Net income	Deficit
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Business receipts ¹	Depreciation	Partners	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Maine																		
All industries	3,124	11,273	272,033	2,492	15,020	1,235	33,193	80,001	87,826	5.9	11.4	8.9	8.8	12.8	16.5	12.0		
All nonfarm industries	2,912	10,771	240,032	2,260	11,831	1,023	29,341	53,879	61,604	7.1	12.2	9.1	3.5	13.2	17.4	12.0		
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Wholesale and retail trade	499	1,095	68,853	343	562	255	4,602	5,035	5,388	32.9	33.3	24.6	38.6	32.9	28.1	41.5		
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Retail trade	476	1,048	49,569	320	509	234	2,408	4,144	4,317	34.5	34.8	30.5	42.7	37.3	32.1	55.2		
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Finance, insurance, and real estate	1,002	6,488	35,471	692	7,661	(*)	(*)	3,790	9,621	20.7	21.4	7.4	6.4	(*)	19.1	13.2		
Finance	120	4,174	4,656	(*)	(*)	(*)	(*)	3,187	3,443	65.2	32.5	2.1	(*)	(*)	2.7	(*)		
Real estate	882	2,294	30,815	691	7,670	(*)	(*)	603	6,378	22.6	22.6	6.5	24.1	(*)	29.4	13.8		
Operators and lessors of buildings	832	2,163	25,372	674	7,569	(*)	(*)	-2,367	2,998	24.1	21.9	13.2	(*)	(*)	25.3	14.8		
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Services	839	1,962	63,696	752	1,912	261	14,348	38,555	40,056	24.7	22.6	19.1	24.3	23.5	26.0	25.5		
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other services	606	1,263	35,178	528	1,424	(*)	(*)	5,577	7,049	30.7	29.7	29.6	31.1	(*)	33.7	36.2		
Maryland																		
All industries	18,065	79,768	1,906,465	10,995	190,983	5,908	202,470	16,856	245,506	3.3	8.2	3.9	4.5	5.4	5.7	6.1		
All nonfarm industries	15,111	77,373	1,760,573	10,335	181,764	5,240	196,001	9,298	230,835	3.6	6.4	3.3	4.3	5.4	5.4	5.7		
Agriculture, forestry, and fishing	1,052	2,821	131,252	684	9,471	683	7,593	8,562	15,814	24.4	25.0	37.8	39.1	42.9	42.7	85.2		
Farms	954	2,395	125,952	660	9,199	659	6,469	7,960	14,673	25.9	26.7	39.3	40.2	49.0	45.6	88.8		
Mining	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)		
Construction	1,111	2,379	208,022	726	4,644	585	28,788	4,264	17,076	22.3	21.0	11.2	24.1	21.4	20.8	9.0		
Manufacturing	203	606	59,774	129	1,625	120	9,163	4,423	5,792	51.3	54.1	21.5	32.6	21.4	36.5	4.8		
Transportation, communication, electric, gas, and sanitary services	601	10,018	24,496	(*)	(*)	560	1,811	4,464	5,975	31.1	33.5	32.6	(*)	35.7	16.3	54.1		
Wholesale and retail trade	2,076	4,599	375,047	1,700	5,293	1,047	34,954	30,485	33,596	15.4	15.2	9.3	17.9	11.6	16.6	37.4		
Wholesale trade	237	529	74,494	90	763	88	7,262	6,585	6,685	46.3	40.4	18.1	26.9	22.4	23.4	66.6		
Retail trade	1,839	4,171	300,553	1,610	4,530	959	27,692	23,900	26,911	16.6	16.5	10.9	20.4	13.6	20.4	39.6		
Food stores	276	569	75,764	267	879	213	4,799	3,932	4,004	44.2	43.0	26.0	43.7	24.2	40.2	56.1		
Automotive dealers and service stations	233	481	63,672	160	1,194	160	7,194	5,461	5,382	34.0	33.2	18.1	26.2	25.0	27.1	36.2		
Other retail trade	1,330	3,121	141,117	1,183	3,172	596	15,699	14,707	17,525	20.6	20.4	16.9	26.5	20.4	29.0	41.2		
Finance, insurance, and real estate	8,191	50,842	792,074	5,731	137,692	1,525	47,860	-77,348	99,864	6.0	7.4	5.1	4.7	9.4	8.0	5.2		
Finance	1,917	15,939	53,217	358	1,866	(*)	(*)	-7,493	19,191	15.5	16.7	7.7	19.7	(*)	10.8	23.9		
Real estate	612	34,535	73,055	530	135,713	1,337	38,424	-70,749	70,564	7.2	8.3	5.5	4.8	11.7	9.7	8.1		
Operators and lessors of buildings	4,888	27,543	646,324	4,757	134,367	1,214	33,810	-64,269	63,300	18.3	18.2	9.9	10.9	10.9	10.5	4.5		
Other real estate	1,239	6,992	90,731	543	1,356	(*)	(*)	-6,480	8,264	19.3	22.0	16.0	23.6	(*)	27.2	14.5		
Services	2,771	8,303	315,241	1,969	30,206	1,370	72,261	41,985	77,968	13.2	12.1	8.6	15.4	9.6	11.4	20.6		
Medical and health services	62	192	29,548	62	509	62	8,281	9,208	9,738	33.1	24.1	24.2	35.3	22.6	30.5	(*)		
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Legal services	242	907	76,526	169	644	165	17,494	38,477	38,484	33.6	21.7	16.3	15.8	17.5	17.8	96.4		
Other services	2,467	7,204	209,667	1,738	29,053	1,143	46,506	-5,700	29,146	14.6	13.8	11.3	16.0	13.2	17.7	20.9		

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹	Depreciation		Payroll		Net income (loss)	Coefficient of variation (Percent) ²		Net income	Deficit				
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount		Partnerships	Partners						
Massachusetts																
All industries	18,183	93,009	2,278,408	11,706	212,134	5,386	251,247	71,004	346,347	18	7.1	2.0	4.4	4.1	5.5	4.7
All nonfarm industries	15,944	92,445	2,259,872	11,543	210,728	5,299	249,502	74,283	345,505	20	7.2	2.0	4.4	4.2	5.5	4.5
Agriculture, forestry, and fishing	535	1,156	35,530	324	1,882	278	3,460	—3,164	4,073	31.0	29.5	33.0	36.0	33.5	50.1	68.8
Farms	239	564	18,736	(*)	(*)	(*)	(*)	—3,279	(*)	42.0	38.3	45.7	(*)	(*)	(*)	(*)
Mining	(*)	(*)	—	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
Construction	1,161	2,874	175,512	989	3,955	694	30,841	10,644	17,849	21.3	19.6	8.9	14.5	14.4	15.0	20.8
Manufacturing	681	1,574	121,654	530	1,126	273	14,454	6,107	7,165	29.1	28.6	10.0	21.8	20.0	40.8	64.8
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,701	5,684	464,070	2,038	4,001	1,254	22,442	32,491	35,602	13.1	12.9	7.6	18.3	12.5	17.1	37.0
Wholesale trade	445	960	189,400	355	943	219	5,187	13,274	14,791	33.7	31.4	11.0	40.3	31.4	33.1	56.0
Retail trade	2,186	4,598	274,214	1,613	3,004	1,035	17,255	19,353	20,811	14.6	14.6	10.8	21.2	13.5	18.1	39.0
Food stores	309	643	68,277	230	525	285	3,169	3,695	4,089	37.1	37.1	19.0	38.3	38.9	32.6	96.2
Automotive dealers and service stations	1,146	2,448	131,448	834	1,748	514	11,448	7,145	8,264	37.0	36.3	14.1	37.4	38.5	37.9	51.9
Other retail trade	1,509	3,187	125,855	1,086	2,076	602	11,340	8,603	9,436	18.6	18.6	14.1	27.9	18.6	24.4	38.1
Finance, insurance, and real estate	6,975	70,136	956,922	4,787	156,355	924	41,993	—94,675	123,521	6.1	8.7	2.7	4.3	6.6	10.7	4.7
Finance	1,929	41,693	323,634	121	3,904	157	15,440	35,436	61,047	15.0	14.7	3.7	16.1	16.0	21.3	21.3
Real estate	4,942	27,898	553,006	4,334	145,872	644	17,278	—11,678	46,793	7.4	11.9	3.7	4.5	8.4	11.4	5.2
Operators and lessors of buildings	4,649	26,909	562,311	4,328	143,872	644	17,278	—11,678	46,793	34.7	26.2	20.2	22.2	(*)	(*)	(*)
Other real estate	293	389	30,675	228	2,030	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	3,793	10,471	510,949	2,791	42,459	1,616	136,787	123,774	156,988	10.5	8.6	8.5	18.6	8.6	8.9	18.1
Medical and health services	252	650	63,965	176	1,559	176	16,787	20,189	21,237	38.8	31.9	20.4	22.7	38.4	31.2	47.8
Offices of physicians	609	2,439	236,977	458	2,490	473	66,001	101,462	107,862	27.1	16.4	10.3	12.4	10.5	11.0	80.4
Legal services	2,932	7,382	216,007	2,157	36,410	1,167	53,999	2,123	35,889	12.7	12.5	10.5	18.6	11.5	19.2	18.8
Michigan																
All industries	38,445	172,182	4,537,353	29,351	355,793	18,487	498,411	286,819	664,515	0.9	3.9	2.1	2.8	3.8	4.5	4.1
All nonfarm industries	35,537	166,838	4,289,002	26,747	324,096	14,607	476,074	253,272	615,309	1.4	4.1	2.0	2.7	3.8	4.3	4.1
Agriculture, forestry, and fishing	3,081	6,782	285,273	2,777	33,532	2,033	28,688	36,501	53,155	13.6	13.6	19.0	18.2	24.9	26.4	27.4
Farms	2,908	6,344	248,351	2,604	31,697	1,860	23,087	33,547	49,206	14.0	14.0	20.1	19.0	27.8	31.6	28.6
Mining	82	5,819	51,108	78	2,770	(*)	2,186	(*)	(*)	28.5	40.9	19.0	23.8	(*)	(*)	(*)
Construction	2,287	5,025	378,950	1,844	7,148	1,456	44,706	38,679	45,802	15.6	15.3	10.2	15.9	15.5	15.3	35.5
Manufacturing	930	2,187	205,830	827	4,701	714	35,560	31,780	34,072	24.3	24.2	15.9	18.5	16.8	23.0	45.7
Transportation, communication, electric, gas, and sanitary services	298	672	25,978	287	2,438	(*)	(*)	5,969	8,106	42.5	38.9	20.9	37.7	(*)	55.7	96.8
Wholesale and retail trade	6,661	19,292	1,771,306	7,811	28,812	8,185	147,555	117,845	133,964	6.8	8.9	4.3	8.2	7.1	9.2	22.0
Wholesale trade	1,050	2,495	459,379	830	6,238	734	24,391	33,343	36,851	19.7	19.0	7.9	18.9	19.7	10.2	40.8
Retail trade	7,611	16,767	1,311,927	6,981	20,374	5,431	123,464	84,502	97,113	27.1	26.5	12.3	14.6	27.1	23.2	25.8
Food stores	896	1,789	320,122	784	2,351	674	17,899	13,992	14,665	29.3	28.5	16.7	19.4	29.3	19.0	48.4
Automotive dealers and service stations	1,076	2,269	236,262	882	1,976	561	12,222	10,515	10,876	29.3	28.5	16.7	19.4	29.3	19.0	48.4
Other retail trade	5,681	12,709	755,520	5,015	16,047	4,196	93,143	60,285	71,570	9.3	9.4	8.1	11.4	10.9	12.1	26.6
Finance, insurance, and real estate	15,039	107,262	994,355	9,742	233,427	1,892	48,749	—151,079	140,488	4.4	6.1	3.5	3.0	7.1	6.7	4.4
Finance	4,428	53,814	111,867	870	8,801	117	9,069	—10,761	48,548	12.4	11.0	10.6	8.1	12.3	19.5	15.1
Real estate	10,390	52,974	882,115	8,904	225,111	1,641	38,680	—12,338	92,940	6.0	6.1	3.0	3.4	7.1	8.6	4.1
Operators and lessors of buildings	8,796	41,402	756,452	8,265	269,532	1,415	28,449	—24,375	76,803	14.1	14.0	13.7	14.0	14.1	9.0	46.6
Other real estate	1,603	11,571	106,663	738	15,579	226	7,616	—18,015	11,819	18.6	20.1	13.7	14.0	18.0	28.3	32.0
Services	8,067	26,173	844,752	6,085	45,187	4,061	109,253	206,086	245,600	7.5	9.4	0.8	11.6	8.6	8.6	18.4
Medical and health services	623	1,928	130,127	439	2,557	367	27,344	55,434	57,820	26.5	24.8	16.6	28.8	20.1	23.4	23.4
Offices of physicians	365	1,192	77,672	206	330	206	9,303	47,718	48,667	35.0	34.6	21.6	31.7	35.0	28.2	27.7
Legal services	554	1,909	164,278	482	2,451	482	37,221	82,434	82,830	29.4	27.21	13.6	24.4	29.4	14.3	96.0
Other services	6,890	22,336	550,347	5,164	40,159	3,212	124,688	69,018	105,010	8.4	10.8	8.5	12.8	8.9	11.5	17.1

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of—		Business receipts ^a	Depreciation		Payroll	Net income deficit	Net income	Number of—		Business receipts ^a	Depreciation	Payroll	Net income	Deficit
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount		Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Minnesota															
All industries	20,321	78,282	2,024,660	16,008	160,783	9,069	204,128	184,582	373,020	12	44	26	43	53	56
All nonfarm industries	15,106	62,617	1,721,535	11,235	124,369	5,535	194,172	124,165	300,176	31	54	27	40	55	57
Agriculture, forestry, and fishing	5,422	13,092	315,306	4,974	37,195	3,569	11,196	62,252	74,685	61	102	131	146	183	260
Farms	5,213	12,665	303,355	4,773	36,414	3,534	9,056	60,417	72,844	83	105	136	149	209	280
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,337	2,894	148,675	1,143	5,702	862	25,098	21,998	23,109	165	186	140	161	174	225
Manufacturing	499	1,126	110,801	369	1,963	206	21,576	12,435	12,764	308	272	110	183	132	488
Transportation, communication, electric, gas, and sanitary services	304	671	34,518	249	2,866	185	6,293	836	2,120	385	363	269	302	338	344
Wholesale and retail trade	2,812	6,316	637,490	2,222	6,396	1,856	46,977	36,625	41,311	112	114	57	89	113	85
Wholesale trade	584	1,378	205,955	358	1,700	298	11,194	11,899	13,309	264	273	96	187	212	157
Retail trade	2,218	4,938	431,495	1,864	4,696	1,558	35,783	24,726	28,002	86	89	57	71	91	560
Food stores	288	652	132,693	305	1,033	272	7,911	6,698	7,185	256	253	158	184	203	287
Automotive dealers and service stations	1,598	3,661	233,864	1,261	3,197	1,103	24,849	14,605	17,221	159	159	105	165	192	453
Other retail trade															374
Finance, insurance, and real estate	7,164	40,738	357,592	4,693	87,913	900	9,787	-96,758	53,711	59	80	51	51	226	82
Finance	1,760	16,980	36,179	(*)	(*)	(*)	(*)	-16,329	27,559	149	168	201	(*)	(*)	171
Real estate	5,203	23,999	300,155	4,426	87,254	664	7,121	-84,868	21,440	71	78	52	52	110	147
Operators and lessors of buildings	4,215	19,322	284,307	3,913	85,881	543	6,432	-79,799	18,860	79	82	54	54	79	54
Other real estate	988	4,077	18,848	513	1,373	(*)	(*)	-5,069	2,557	209	256	277	400	(*)	351
Services	2,658	8,147	387,281	2,273	17,482	1,479	80,640	151,882	156,667	120	110	92	114	106	163
Medical and health services	291	1,043	74,320	225	1,149	227	15,723	34,967	34,967	337	234	215	283	220	234
Offices of physicians	196	736	49,664	132	616	132	10,232	26,142	26,032	181	181	175	312	163	184
Legal services	506	1,937	148,571	453	2,073	227	27,333	28,444	28,444	226	226	175	184	184	999
Other services	1,501	6,177	178,157	1,604	13,960	896	41,947	30,897	35,607	148	149	130	132	174	165
Mississippi															
All industries	10,026	26,558	1,247,674	8,169	81,406	5,546	115,415	66,869	137,245	19	37	32	130	62	178
All nonfarm industries	8,038	22,017	1,037,296	6,382	54,547	4,337	87,086	71,631	120,448	38	52	34	167	69	245
Agriculture, forestry, and fishing	2,389	5,468	268,945	2,177	30,665	1,812	32,742	-5,520	23,620	130	135	118	132	141	243
Farms	1,988	4,641	220,378	1,787	26,859	1,211	28,329	-11,022	16,797	146	152	132	146	156	291
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	391	637	87,022	390	2,567	235	11,731	12,932	13,143	353	331	188	296	295	472
Manufacturing	472	1,427	70,547	468	8,606	344	6,939	3,139	4,879	325	441	149	217	116	320
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,614	5,919	568,656	2,177	4,808	1,684	31,341	26,782	34,023	115	119	56	103	99	368
Wholesale trade	448	953	209,430	384	1,810	357	8,566	8,796	9,985	289	275	86	214	199	520
Retail trade	2,166	4,866	359,266	1,793	2,998	1,527	22,755	19,986	24,038	132	137	70	93	79	319
Food stores	435	1,129	186,262	435	4,596	242	4,596	3,159	4,348	256	286	170	247	265	339
Automotive dealers and service stations	1,120	2,662	153,440	920	1,701	854	13,222	13,509	15,330	187	194	137	172	180	744
Other retail trade															560
Finance, insurance, and real estate	2,585	9,396	73,629	1,701	27,410	460	9,658	-17,355	18,320	117	121	65	364	263	327
Finance	609	2,650	14,392	(*)	(*)	(*)	(*)	3,613	9,220	284	256	557	(*)	(*)	492
Real estate	1,955	6,371	52,805	1,517	26,664	206	2,315	-22,881	7,187	139	150	170	374	150	216
Operators and lessors of buildings	1,443	4,790	48,116	1,217	26,157	292	2,232	-22,353	5,391	184	179	187	382	366	267
Other real estate	512	1,588	4,689	300	507	(*)	(*)	-528	(*)	306	310	282	(*)	(*)	409
Services	1,394	3,329	154,081	1,145	5,547	851	22,598	38,089	39,648	177	171	133	228	167	475
Medical and health services	92	250	26,680	(*)	(*)	92	4,863	13,896	13,896	276	266	257	(*)	290	276
Offices of physicians	81	204	23,211	(*)	(*)	81	3,230	11,570	11,570	299	299	292	(*)	313	305
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,141	2,822	100,462	912	4,761	598	15,181	15,907	17,527	204	201	180	260	229	475

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

Industry	Number of—		Business receipts ¹		Depreciation		Payroll		Net income (less deficit)		Number of—		Coefficient of variation (Percent) ²		Net income	
	Partnerships	Partners	(3)	(4)	(5)	(6)	Amount	Number of partnerships	Amount	(8)	Partnerships	Partners	(12)	(13)	(14)	(15)
Missouri																
All industries	22,158	99,656	2,731,581	16,631	166,165	9,664	272,862		260,177	416,207	14	55	5.6	9.2	5.6	6.3
Nonfarm industries	17,466	87,499	2,281,806	12,634	137,856	6,996	250,697		218,255	350,244	28	66	2.6	10.0	4.3	5.8
Agriculture, forestry, and fishing	5,084	12,979	465,853	4,327	28,856	3,094	22,950		46,420	71,195	94	113	30.7	24.7	49.2	25.4
Farms	4,692	12,159	449,773	3,997	28,327	2,866	21,975		43,322	67,963	100	120	32.1	25.1	51.4	26.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	976	2,101	152,597	766	2,866	712	23,432		20,329	22,074	228	220	13.0	27.4	15.4	18.8
Manufacturing	610	1,317	67,294	427	3,986	161	15,388		3,034	6,719	297	296	14.7	20.9	24.4	27.7
Transportation, communication, electric, gas, and sanitary services	450	987	63,067	450	5,674	232	5,021		6,417	6,237	333	305	24.9	71.2	39.7	28.9
Wholesale and retail trade	4,005	9,952	995,032	3,134	103,555	2,731	66,306		45,097	56,605	97	114	6.1	16.8	7.5	9.6
Wholesale trade	670	1,476	362,347	598	2,791	432	13,731		15,389	17,360	242	224	12.9	23.4	14.5	21.0
Retail trade	3,335	8,406	612,685	2,536	7,564	2,299	52,575		29,708	39,245	110	131	6.7	21.6	8.9	11.1
Food stores	306	708	123,964	304	974	243	9,668		4,950	5,039	353	364	14.6	26.7	16.6	21.1
Automotive dealers and service stations	306	708	123,964	304	974	243	9,668		4,950	5,039	353	364	14.6	26.7	16.6	21.1
Other retail trade	2,372	6,280	327,448	1,734	6,021	1,671	35,266		17,333	26,356	137	165	12.1	26.8	12.1	14.6
Finance, insurance and real estate	6,979	60,540	415,514	4,447	95,201	975	33,711		-20,220	81,529	68	100	4.6	14.4	6.6	11.5
Finance	1,640	36,630	63,650	154	19,630	63	16,479		10,448	26,320	163	167	8.7	94.2	7.4	14.5
Real estate	5,339	23,910	351,864	4,293	75,571	912	17,032		-30,668	55,209	52	83	5.5	16.6	10.0	16.6
Operators and lessors of buildings	3,758	20,710	275,660	3,301	78,921	580	11,928		-41,504	32,598	95	101	6.0	10.0	10.0	8.4
Other real estate	1,244	4,469	58,414	968	2,613	236	2,269		5,714	17,512	195	227	7.0	23.8	28.7	31.7
Services	4,007	11,582	493,625	3,055	17,451	1,933	93,911		156,683	168,943	102	111	7.1	9.9	9.1	10.7
Medical and health services	175	615	51,131	165	366	166	37,877		37,877	37,877	379	379	22.6	36.1	25.1	24.3
Offices of physicians	87	385	71,000	86	236	67	6,544		30,789	30,789	276	254	23.9	45.4	25.1	26.2
Legal services	454	1,908	127,317	383	1,417	331	21,955		75,633	75,633	276	188	15.0	20.3	15.1	16.5
Other services	3,378	9,059	295,300	2,507	15,666	1,436	58,976		43,193	55,433	116	137	9.2	10.9	12.4	18.4
Montana																
All industries	5,112	17,940	489,319	3,824	32,422	2,393	44,302		65,080	91,926	36	91	5.4	10.6	10.0	11.2
Nonfarm industries	3,627	13,625	363,685	2,347	16,969	1,456	36,756		54,848	64,947	73	120	6.2	12.6	10.6	12.3
Agriculture, forestry, and fishing	1,568	4,496	132,126	1,560	15,961	1,020	6,714		12,124	28,671	155	200	16.0	18.5	31.7	26.4
Farms	1,485	4,315	125,434	1,477	15,453	937	5,546		10,232	26,979	161	207	16.6	19.1	34.3	27.9
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	407	616	39,904	331	683	191	8,007		4,103	5,057	345	345	22.0	26.3	21.5	37.7
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	893	2,206	144,640	557	12,336	671	7,924		5,469	7,103	220	229	13.6	25.1	16.7	40.5
Wholesale trade	33	76	45,329	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	860	2,130	99,311	530	10,006	654	7,396		4,162	5,784	229	227	19.4	30.8	20.1	49.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	724	1,842	64,171	384	546	584	5,556		3,688	5,048	261	266	27.0	26.9	25.1	55.9
Finance, insurance, and real estate	1,701	6,985	35,656	841	6,561	159	904		7,616	14,422	146	190	17.3	29.4	30.3	24.1
Finance	695	4,890	9,110	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,006	2,095	26,546	546	6,068	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Operators and lessors of buildings	553	1,985	10,002	347	3,447	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	296	1,584	1,106	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	316	961	73,927	316	2,554	225	14,583		30,335	30,584	311	236	17.7	31.0	20.0	20.7
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	206	462	21,039	206	1,776	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of—		Business receipts ^a	Depreciation		Payroll		Net income less deficit	Net income	Coefficient of variation (Percent) ¹					Deficit	
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Partnerships	Partners	Business receipts ^a	Depreciation	Payroll		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Nebraska																
All industries	11,012	38,540	1,383,503	9,366	79,528	5,159	68,876	132,992	234,708	1.0	8.2	4.0	6.6	6.4	7.4	17.7
All nonfarm industries	7,169	26,310	1,006,836	5,797	47,906	2,875	78,431	116,098	151,859	5.5	8.6	3.7	7.2	8.0	8.1	10.9
Agriculture, forestry, and fishing	3,995	9,727	348,814	3,713	32,364	2,825	11,493	48,946	85,931	9.7	10.3	13.7	14.0	26.2	17.0	34.0
Farms	3,843	9,230	373,867	3,571	31,622	2,483	10,445	46,884	82,848	9.9	10.3	13.9	14.3	28.2	17.4	34.0
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	473	1,028	84,798	385	3,454	227	9,993	10,701	12,665	33.5	34.3	18.5	27.9	38.0	21.6	62.9
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,487	3,238	548,855	1,286	4,457	1,184	27,171	27,997	30,336	18.1	15.1	5.9	11.7	12.0	12.6	37.3
Wholesale trade	257	563	278,693	168	1,628	151	7,657	11,182	11,562	30.2	27.6	8.2	15.8	16.1	19.7	57.5
Retail trade	1,210	2,675	270,165	1,118	2,829	1,033	19,514	16,815	18,774	18.9	17.7	10.7	16.8	16.3	17.6	42.7
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	207	512	126,765	197	1,063	186	5,724	4,764	5,701	15.8	14.5	11.6	15.0	15.0	16.2	43.2
Other retail trade	963	2,063	124,881	881	2,060	807	13,280	11,160	12,412	22.7	21.6	17.9	22.2	23.6	23.3	52.7
Finance, insurance, and real estate	3,184	10,286	123,310	2,453	20,813	300	3,833	-2,145	22,107	11.1	12.3	11.6	10.5	22.7	20.4	12.8
Finance	431	2,612	3,350	(*)	(*)	(*)	(*)	(*)	(*)	38.9	33.9	19.5	(*)	(*)	(*)	(*)
Real estate	2,753	15,674	119,960	2,386	20,804	300	3,833	-4,281	19,644	12.4	12.4	12.4	10.5	22.7	20.4	12.8
Operators and lessors of buildings	1,717	11,656	92,758	1,628	25,182	253	3,486	-7,559	12,094	15.4	16.7	13.5	11.2	24.6	32.9	15.1
Other real estate	1,036	3,718	27,202	760	1,722	(*)	(*)	3,378	7,550	22.8	23.1	28.1	(*)	(*)	31.0	30.5
Services	1,795	5,935	144,551	1,385	8,910	688	24,791	54,482	60,186	18.6	26.0	16.5	25.4	21.9	18.9	30.4
Medical and health services	240	642	34,845	(*)	(*)	159	4,939	22,671	22,671	42.7	36.5	28.7	(*)	34.2	28.4	(*)
Offices of physicians	229	532	31,898	(*)	(*)	(*)	(*)	19,740	19,740	44.6	(*)	30.5	(*)	(*)	30.0	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,424	4,688	63,286	1,138	5,826	428	8,560	10,519	16,223	19.5	32.4	23.2	29.4	33.7	28.3	30.4
Nevada																
All industries	3,962	13,277	450,063	2,717	31,504	1,614	56,453	36,401	87,538	3.6	8.6	4.0	8.1	6.5	10.6	13.4
All nonfarm industries	3,763	12,682	430,006	2,539	29,182	1,447	54,907	33,991	83,374	4.2	7.1	5.0	8.5	8.7	11.1	14.0
Agriculture, forestry, and fishing	199	595	20,057	(*)	(*)	(*)	(*)	2,410	(*)	41.6	35.6	37.5	(*)	(*)	(*)	(*)
Farms	199	595	20,057	(*)	(*)	(*)	(*)	2,410	(*)	41.6	35.6	37.5	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	297	868	56,384	144	1,635	83	7,206	442	5,381	42.1	44.8	19.9	54.8	35.6	32.1	44.8
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	565	1,299	137,944	337	1,166	428	13,281	8,366	9,850	27.0	27.3	13.5	18.9	15.4	32.6	30.7
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	322	670	114,113	231	1,052	240	11,119	7,520	8,507	33.2	32.1	13.8	19.8	16.5	37.1	37.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	69	138	28,098	(*)	(*)	(*)	(*)	818	(*)	31.6	31.6	29.0	(*)	(*)	(*)	(*)
Other retail trade	171	364	53,983	96	651	96	6,808	6,807	7,133	45.6	43.2	23.6	27.7	25.4	44.0	50.6
Finance, insurance, and real estate	1,896	7,624	95,784	1,252	16,514	347	5,863	1,159	21,144	12.2	12.8	10.6	11.6	25.7	19.0	18.7
Finance	492	2,726	6,225	(*)	(*)	(*)	(*)	1,836	3,588	32.2	30.2	58.0	(*)	(*)	47.5	21.2
Real estate	1,300	4,534	78,846	1,147	16,244	243	3,635	-3,674	14,559	15.7	14.7	10.1	12.0	25.7	22.5	19.3
Operators and lessors of buildings	1,094	3,096	62,632	1,089	15,615	217	3,500	-5,975	10,436	17.9	15.3	12.3	12.3	26.7	27.6	20.2
Other real estate	206	1,438	16,214	58	629	26	135	2,301	(*)	40.3	36.4	17.2	(*)	56.1	(*)	(*)
Services	831	1,766	114,127	616	8,127	505	26,236	20,180	22,479	27.1	23.7	12.3	17.5	9.8	22.7	40.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	545	1,565	92,293	530	7,599	422	20,922	13,969	16,268	29.1	25.4	13.9	19.7	12.3	21.7	40.4

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]																
Industry	Number of—		Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)				Payroll	Net income	Deficit	
	Partnerships	Partners	Business receipts*	Number of partnerships	Amount	Number of partnerships			Amount	Partnerships	Partners	Business receipts*				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
All industries	21,957	75,903	2,155,855	18,925	106,225	9,957	203,803	227,917	319,218	1.4	3.6	2.7	5.6	5.8	5.4	7.1
All nonfarm industries	19,610	70,194	2,005,797	14,732	85,405	8,331	189,953	203,522	287,641	2.2	4.3	2.6	5.9	6.1	5.6	8.8
Agriculture, forestry, and fishing	2,095	8,826	184,382	2,841	15,454	1,847	17,895	31,485	38,893	13.0	14.1	18.5	18.3	22.1	24.5	43.2
Farms	2,347	5,708	150,058	2,043	13,820	1,626	13,820	24,385	31,377	14.7	16.1	21.4	21.3	26.1	27.0	45.8
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Construction	2,317	4,995	185,656	1,886	9,128	1,437	25,891	21,493	29,255	14.6	15.1	13.2	29.7	21.0	18.5	40.3
Manufacturing	987	1,910	104,287	540	1,973	410	21,170	12,415	12,857	29.1	27.2	18.1	24.2	29.4	26.9	48.4
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,982	11,214	1,059,819	3,975	10,472	3,000	85,109	54,485	60,254	8.9	6.0	4.9	16.0	8.7	9.6	23.4
Wholesale trade	971	2,241	315,823	823	3,034	399	11,486	13,538	15,738	21.5	20.1	10.3	17.4	20.6	18.0	41.2
Retail trade	4,001	8,973	743,996	3,152	7,438	2,601	50,512	42,950	44,516	10.2	10.5	7.1	21.7	14.0	7.6	42.2
Food stores	742	1,560	146,977	596	1,879	388	4,887	6,996	7,108	24.2	23.3	16.0	26.4	18.8	19.1	61.9
Automotive dealers and service stations	705	1,520	173,018	639	1,429	437	7,789	12,087	12,763	24.3	23.9	14.2	24.3	20.8	20.8	59.5
Other retail trade	2,554	5,873	419,355	2,107	5,102	1,785	37,836	21,812	24,612	13.7	14.2	8.0	30.8	12.6	18.1	33.5
Finance, insurance, and real estate	6,437	38,931	244,521	4,692	59,897	576	6,849	-19,390	44,311	7.3	8.4	6.9	7.3	18.9	9.4	7.1
Finance	907	17,660	18,013	137	748	(*)	(*)	9,786	15,245	23.2	15.7	10.1	53.2	(*)	8.0	28.1
Real estate	5,501	21,060	213,865	4,526	59,066	444	5,654	-26,937	28,305	8.1	9.1	7.2	21.7	14.0	7.6	42.2
Operators and lessors of buildings	4,208	15,927	173,686	3,832	56,788	234	4,011	-26,314	21,771	9.5	10.5	7.8	17.7	11.8	16.4	8.2
Other real estate	1,293	5,133	40,199	684	2,278	210	1,843	-623	6,534	19.4	21.2	20.2	32.4	54.1	28.2	22.6
Services	4,370	11,381	384,490	3,075	10,963	2,584	65,749	123,399	132,193	9.9	6.4	7.6	22.5	11.8	10.5	25.7
Medical and health services	400	1,368	123,288	320	1,089	391	16,317	43,929	45,590	29.2	19.0	11.6	31.2	22.0	16.8	67.6
Offices of physicians	287	972	100,242	190	266	258	7,711	42,950	42,950	35.4	21.5	11.9	36.3	27.0	17.7	93.9
Legal services	364	1,369	87,549	272	895	300	14,096	48,863	48,863	28.9	19.8	18.3	25.3	19.7	16.8	70.7
Other services	3,606	8,644	173,813	2,483	8,979	1,903	35,336	30,567	37,643	11.6	11.9	13.3	27.2	18.5	20.1	28.9
North Dakota																
All industries	4,556	13,104	421,102	3,843	30,046	2,224	40,676	66,394	65,223	3.6	7.1	6.4	10.8	10.5	14.3	14.4
All nonfarm industries	3,024	9,455	322,103	2,372	15,447	1,337	36,966	34,059	49,870	9.3	10.9	8.2	14.0	11.7	21.5	15.1
Agriculture, forestry, and fishing	1,541	3,878	100,903	1,480	14,675	996	3,832	35,224	36,442	15.4	16.7	17.4	20.2	28.0	20.8	52.9
Farms	1,532	3,849	98,999	1,471	14,639	887	3,710	34,335	35,553	15.5	16.8	17.7	20.2	28.8	21.2	52.6
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	533	1,281	154,355	405	1,913	373	11,747	6,413	9,619	25.9	23.1	11.9	23.6	22.6	16.5	84.0
Wholesale trade	203	425	73,590	203	815	199	3,247	1,165	2,385	42.6	40.9	20.6	36.5	47.3	20.0	94.4
Retail trade	330	826	80,765	202	1,098	264	8,500	7,248	7,264	33.1	32.6	16.3	31.9	36.1	21.4	96.9
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	199	564	47,197	137	860	199	7,125	5,734	5,734	43.7	35.3	24.2	40.6	31.6	27.3	—
Finance, insurance, and real estate	1,126	5,156	27,767	959	6,519	(*)	(*)	-5,483	4,074	17.5	19.7	16.2	19.9	19.1	39.7	11.3
Finance	241	1,813	5,116	(*)	(*)	(*)	(*)	-4,016	(*)	42.7	46.5	8.8	(*)	(*)	(*)	(*)
Real estate	887	3,289	17,981	779	6,491	(*)	(*)	-2,261	(*)	20.8	20.7	18.5	(*)	(*)	(*)	(*)
Operators and lessors of buildings	883	2,799	15,183	595	6,334	(*)	(*)	-4,195	(*)	22.9	22.7	18.9	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	952	2,185	72,696	703	4,166	567	15,242	21,991	25,230	21.9	20.2	20.6	36.1	14.3	37.6	40.1
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	806	1,686	30,453	820	2,832	482	5,170	839	4,017	24.3	23.6	30.1	39.2	36.1	32.9	42.0

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹	Depreciation		Payroll		Net income (less deficit)	Net income	Number of—		Coefficient of variation (Percent) ³		Payroll	Net income	Deficit
	Partnerships	Partners		Partnerships	Amount	Number of partnerships	Amount			Partnerships	Partners	Business receipts ²	Depre- ciation			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Ohio																
All industries	39,815	238,201	5,075,715	29,682	346,681	15,645	571,481	387,560	781,316	0.8	22.6	3.6	2.8	2.8	3.6	6.8
Nonfarm industries	36,407	228,856	4,741,205	27,042	326,638	13,764	560,242	364,267	733,881	1.4	23.6	1.4	2.7	2.8	3.5	7.0
Agriculture, forestry, and fishing	3,809	10,260	385,213	3,221	21,336	2,157	15,106	39,753	54,748	11.1	12.7	47.4	21.1	27.3	23.2	26.7
Farms	3,408	9,343	334,510	2,820	20,053	1,881	11,239	33,293	47,455	11.8	13.6	51.8	22.4	34.1	26.3	28.0
Mining	656	2,613	56,644	345	5,407	(*)	(*)	-14,608	10,722	28.3	35.9	23.8	23.5	(*)	35.9	80.9
Construction	1,871	3,857	301,778	1,259	5,815	1,265	35,760	11,354	25,062	15.9	15.5	10.2	17.6	18.1	15.1	18.4
Manufacturing	471	1,196	85,659	462	3,238	344	17,237	6,881	11,447	28.9	28.4	15.0	13.1	20.3	25.6	18.0
Transportation, communication, electric, gas, and sanitary services	777	1,628	234,314	787	8,885	388	14,142	10,071	11,909	25.0	24.2	6.6	20.6	29.0	28.7	47.7
Wholesale and retail trade	7,423	18,791	1,753,823	5,526	14,842	4,768	104,068	97,904	108,443	7.2	7.2	3.3	7.7	6.6	7.2	24.0
Wholesale trade	1,155	2,643	907,111	630	5,521	574	32,580	36,444	40,864	18.5	17.9	3.6	5.5	10.7	10.7	52.8
Retail trade	6,268	13,848	846,512	4,896	9,321	4,214	71,509	61,460	67,779	8.1	8.1	6.1	12.0	8.5	9.8	19.3
Food stores	972	1,980	169,805	833	1,257	717	9,683	12,956	12,956	21.2	20.9	13.6	22.0	15.0	22.0	47.0
Automotive dealers and service stations	1,066	2,244	267,435	884	1,582	929	14,905	11,286	13,426	18.8	18.8	11.5	29.9	14.4	15.5	35.9
Other retail trade	4,230	9,624	409,272	3,179	6,462	2,568	46,921	38,085	41,997	10.5	10.5	9.6	15.5	12.2	14.1	24.1
Finance, insurance, and real estate	16,175	173,656	1,078,477	11,745	238,141	1,898	84,188	-80,780	170,844	3.8	31.3	3.1	3.1	11.7	7.3	7.6
Finance	2,857	121,233	140,133	356	1,882	(*)	(*)	50,522	74,799	11.0	44.9	7.4	36.5	(*)	8.5	22.5
Real estate	13,135	51,987	916,104	11,396	236,059	1,867	42,637	-143,828	89,659	4.6	4.6	3.4	3.4	18.9	11.8	8.4
Operators and lessors of buildings	1,965	4,835	125,326	1,050	3,344	410	16,312	-8,278	24,437	14.1	14.1	16.5	23.9	42.9	39.1	52.3
Other real estate	2,170	6,353	125,585	1,050	3,344	410	16,312	-8,278	24,437	14.1	14.1	16.5	23.9	42.9	39.1	52.3
Services	8,633	28,180	1,188,010	6,537	50,926	4,582	315,765	332,403	388,000	8.6	8.2	4.2	10.3	3.8	5.6	11.0
Medical and health services	754	2,021	127,140	467	1,655	591	25,470	54,110	58,200	22.8	22.3	14.4	30.3	14.5	17.5	69.5
Offices of physicians	286	785	76,668	179	757	243	14,585	39,661	42,684	31.6	25.1	17.6	58.4	17.4	19.8	81.9
Legal services	858	4,995	287,444	832	3,311	799	63,871	158,951	158,955	21.1	37.2	10.0	14.9	32.1	11.1	98.9
Other services	7,021	21,164	783,426	5,238	45,960	3,202	226,424	119,702	169,845	7.7	6.7	5.2	11.4	4.6	6.8	10.5
Oklahoma																
All industries	14,645	56,723	2,040,067	11,482	106,789	6,423	183,754	-50,687	312,507	1.5	8.2	5.8	8.9	8.4	5.2	10.3
Nonfarm industries	12,361	50,025	1,748,138	8,306	90,329	4,656	153,162	-9,303	292,668	2.9	8.2	2.9	6.9	8.5	5.4	11.1
Agriculture, forestry, and fishing	2,319	6,852	301,394	2,211	18,524	1,602	11,593	-42,062	20,123	13.4	15.7	37.6	22.1	32.3	28.4	27.9
Farms	2,264	6,688	291,928	2,176	18,460	1,567	10,592	-41,384	19,839	13.6	16.1	38.8	23.1	34.5	26.8	28.3
Mining	1,703	14,505	248,034	681	14,512	141	10,062	-55,448	111,482	16.6	18.6	8.4	12.6	28.7	7.5	15.9
Construction	815	1,660	151,188	438	2,057	516	22,122	11,136	13,280	23.5	23.1	14.2	32.2	13.6	23.7	33.4
Manufacturing	323	766	72,334	252	1,247	200	12,880	5,327	5,536	33.0	31.2	26.1	18.0	31.0	39.5	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,102	8,975	821,426	2,528	5,878	2,064	52,217	45,137	48,329	10.5	10.3	5.4	11.7	8.9	10.0	24.0
Wholesale trade	688	1,630	282,156	496	1,843	739	9,802	11,286	12,169	23.4	22.0	7.5	10.8	14.8	19.6	38.6
Retail trade	2,414	7,345	539,270	2,032	4,035	1,325	42,415	33,851	36,160	17.1	18.6	14.7	20.6	18.1	18.5	36.9
Food stores	334	1,130	117,530	147	889	141	6,545	4,875	4,875	21.1	20.0	14.7	20.6	13.0	16.5	46.5
Automotive dealers and service stations	489	1,432	171,378	480	759	303	8,325	7,083	7,795	26.2	24.4	14.7	20.0	16.9	22.7	43.8
Other retail trade	1,783	3,869	250,359	1,411	2,384	1,340	25,545	22,318	24,690	15.6	15.6	13.6	26.1	18.9	16.8	37.6
Finance, insurance, and real estate	4,612	29,480	223,368	3,388	56,120	469	10,129	-71,432	43,931	8.2	17.2	10.6	15.6	28.3	15.3	17.8
Finance	1,065	15,039	41,215	259	899	(*)	(*)	-4,897	23,418	20.5	30.3	25.0	52.1	(*)	22.2	19.4
Real estate	3,485	14,297	181,093	3,149	55,221	459	9,908	-67,456	19,592	9.7	16.8	12.0	15.6	28.9	21.8	22.5
Operators and lessors of buildings	2,513	10,757	151,763	2,493	53,467	396	8,859	-61,341	12,455	11.6	21.4	13.7	18.3	31.6	29.0	26.3
Other real estate	972	3,540	29,330	656	1,754	63	1,079	-6,115	7,137	21.7	24.0	25.6	29.3	61.9	33.2	20.7
Services	2,305	6,311	181,511	1,908	6,560	1,408	42,157	57,138	68,784	14.0	15.3	13.2	17.8	16.4	17.9	54.0
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	102	614	50,777	93	660	1,02	10,114	28,227	28,236	27.2	29.4	27.8	34.3	31.0	29.2	84.0
Other services	2,030	5,231	99,981	1,643	7,186	1,144	21,716	17,687	28,276	15.4	17.8	16.2	20.9	23.8	28.2	54.2

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of—		Business receipts*	Depreciation		Payroll		Net income (less deficit)	Coefficient of variation (Percent) ¹					Payroll	Net income	Deficit
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount		Partnerships	Partners	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
All industries	15,746	59,775	1,669,368	12,526	134,944	7,013	227,308	129,336	268,473	1.6	8.6	3.2	4.0	5.6	6.9	5.7
All nonfarm industries	13,844	55,139	1,695,900	10,774	116,137	5,755	209,145	122,150	237,644	2.0	9.4	3.0	4.1	5.9	6.6	4.9
Agriculture, forestry, and fishing	2,154	7,269	20,609	1,990	21,459	1,428	21,459	5,133	32,033	14.3	30.3	20.3	15.6	20.7	31.9	23.5
Farms	1,902	4,636	173,468	1,754	18,807	1,259	18,163	7,186	30,629	15.3	16.0	22.2	16.7	23.2	33.3	25.5
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Construction	1,076	2,432	187,040	787	5,814	973	23,176	24,493	25,727	20.6	21.5	12.6	21.3	19.7	21.3	46.2
Manufacturing	903	1,966	287,480	901	13,125	500	42,408	-4,938	18,405	23.5	21.7	7.0	14.6	15.3	23.3	9.9
Transportation, communication, electric, gas, and sanitary services	205	591	38,126	137	30,660	179	9,925	-24,900	6,882	46.4	35.4	25.6	2.2	34.5	36.9	0.8
Wholesale and retail trade	3,075	6,890	602,371	2,635	9,956	2,032	57,261	32,230	37,307	11.7	11.9	7.6	19.6	12.7	11.6	26.7
Wholesale trade	483	1,209	210,455	323	1,415	308	10,685	7,338	10,106	30.4	27.8	11.9	22.8	23.4	23.1	37.1
Retail trade	2,592	5,771	391,916	2,312	8,541	1,724	46,576	24,892	27,201	13.4	13.4	10.3	19.9	14.8	13.8	38.4
Food stores	354	1,153	52,739	344	4,419	54	4,605	2,141	2,141	33.9	37.2	19.5	32.8	18.5	21.3	—
Automotive dealers and service stations	399	803	96,396	390	6,044	256	5,195	6,795	6,795	33.2	33.0	16.5	33.9	33.0	33.0	—
Other retail trade	2,139	4,015	240,761	1,866	5,616	1,414	36,176	15,956	16,285	15.0	15.5	14.9	23.2	16.5	17.0	38.4
Finance, insurance, and real estate	4,999	31,330	198,230	3,227	34,726	508	6,636	-2,913	34,938	7.5	15.3	8.1	9.6	25.0	15.1	12.1
Finance	1,928	19,592	32,626	367	1,585	(*)	(*)	16,591	20,069	14.9	23.6	17.2	26.1	(*)	23.7	24.3
Real estate	3,071	11,738	165,604	2,860	32,941	385	4,531	-20,911	13,422	9.7	12.6	9.3	10.7	19.7	17.2	19.2
Operators and lessors of buildings	2,522	9,423	112,656	2,394	31,581	337	112,656	-17,508	10,672	10.7	14.5	10.9	10.9	12.0	20.6	15.1
Other real estate	561	2,139	40,976	386	1,487	(*)	(*)	-3,403	1,487	27.2	28.4	16.6	24.4	(*)	(*)	(*)
Services	3,267	5,986	341,735	2,804	21,267	1,093	70,140	100,402	111,361	11.4	13.6	9.6	11.4	11.4	12.5	13.5
Medical and health services	332	1,176	112,392	330	1,783	320	22,590	43,411	43,541	34.2	34.2	19.6	24.5	22.9	24.9	71.9
Offices of physicians	235	955	79,431	234	1,038	225	16,254	31,121	31,158	36.2	36.3	20.2	23.8	19.8	25.2	93.7
Legal services	364	1,114	60,850	299	792	364	13,119	31,122	31,381	36.2	36.8	22.5	25.9	22.4	23.7	38.9
Other services	2,571	6,696	168,493	2,175	18,692	1,009	34,431	25,869	38,459	13.5	17.6	12.5	12.8	17.0	17.1	13.8
Pennsylvania																
All industries	46,522	203,648	7,475,336	38,177	441,682	21,583	1,017,276	185,963	1,076,587	9.9	4.1	1.4	3.4	2.4	3.1	13.9
All nonfarm industries	42,239	198,508	7,241,133	36,087	418,598	19,965	1,000,887	174,592	1,053,908	1.1	4.2	1.3	3.3	2.4	3.1	14.1
Agriculture, forestry, and fishing	3,180	7,269	284,828	2,923	25,395	2,170	25,812	17,748	32,482	13.1	13.4	20.4	22.4	30.1	20.6	46.6
Farms	2,263	5,340	234,203	2,090	22,264	1,598	16,389	11,370	24,679	15.5	16.0	24.0	25.3	37.6	24.3	51.7
Mining	635	11,314	273,913	533	23,967	471	36,694	-112,429	66,696	23.7	29.5	7.2	10.9	13.5	9.9	66.0
Construction	4,020	6,860	768,593	2,653	19,487	2,601	176,325	71,479	85,476	11.2	11.2	5.4	10.0	8.5	10.4	14.4
Manufacturing	1,713	4,267	646,379	1,571	24,349	997	162,548	-230,172	48,460	18.1	15.3	5.2	4.5	6.9	12.1	0.6
Transportation, communication, electric, gas, and sanitary services	872	2,434	122,591	741	17,552	482	24,312	3,666	12,638	23.9	23.1	15.6	21.6	20.8	16.8	39.0
Wholesale and retail trade	11,772	26,064	2,628,619	9,389	34,581	5,962	213,085	195,393	210,796	5.5	5.4	2.9	6.3	4.5	5.5	16.0
Wholesale trade	1,921	4,781	949,025	1,557	10,960	1,316	64,369	63,744	65,827	13.1	12.4	4.9	12.7	7.4	9.2	33.5
Retail trade	9,851	21,283	1,679,594	7,832	23,621	5,643	146,716	135,649	144,969	18.1	18.1	10.4	15.0	14.9	19.8	24.9
Food stores	1,315	2,994	366,977	1,041	3,302	735	22,362	21,663	22,298	19.2	18.1	10.4	17.0	18.1	19.8	38.3
Automotive dealers and service stations	1,726	3,633	568,014	1,480	4,753	920	30,186	26,558	26,823	15.6	15.4	7.9	21.5	10.8	12.6	35.6
Other retail trade	6,810	14,656	944,603	5,331	15,576	3,988	96,166	87,428	93,848	8.1	7.9	6.3	6.8	8.1	9.5	23.0
Finance, insurance, and real estate	15,606	113,413	1,194,725	11,869	212,094	1,805	84,626	-110,901	204,580	4.5	7.0	3.5	4.7	10.3	7.0	7.1
Finance	2,707	64,122	218,452	1,702	17,502	102	12,886	57,611	106,540	13.1	11.7	7.0	48.1	14.3	10.9	38.9
Real estate	12,663	48,339	916,913	11,166	193,628	1,493	68,721	-179,522	85,030	5.2	6.6	4.1	3.2	12.3	8.3	4.2
Operators and lessors of buildings	10,925	42,671	825,282	10,402	187,406	1,126	50,866	-147,058	73,826	5.6	7.2	4.2	3.3	7.9	8.7	3.8
Other real estate	1,736	3,616	91,631	734	6,222	367	17,655	-32,484	11,404	17.0	16.0	16.6	10.5	41.6	27.2	17.2
Services	16,324	30,427	1,355,690	9,298	64,426	5,075	231,971	347,179	417,258	9.4	6.6	4.9	11.3	5.4	6.9	15.9
Medical and health services	864	2,559	143,418	726	2,015	609	26,472	57,924	61,672	22.3	21.3	16.8	23.9	15.9	22.6	73.0
Offices of physicians	574	1,645	105,962	465	1,367	387	14,657	45,657	45,657	25.7	25.7	25.9	28.2	26.4	29.2	39.9
Legal services	1,135	4,480	395,583	915	4,094	1,052	83,962	63,816	63,816	13.1	13.1	6.7	12.1	7.9	11.1	16.2
Other services	8,225	23,189	816,889	6,657	78,377	4,214	182,036	150,111	150,111	7.4	7.8	6.7	11.3	5.4	6.9	15.9

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

Industry	Number of—		Business receipts*	Depreciation		Payroll		Net income (deficit)	Net income	Coefficient of variation (Percent)*		Payroll	Net income	Deficit	
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Partnerships	Partners				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island															
All industries	2,902	8,181	233,834	2,300	22,193	1,019	33,268	2,705	33,295	3.2	11.1	9.9	11.0	23.5	18.1
All nonfarm industries	2,902	8,181	233,834	2,300	22,193	1,019	33,268	2,705	33,295	3.2	11.1	9.8	11.0	23.5	18.1
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	752	1,504	87,989	684	663	399	7,201	4,333	5,801	23.5	23.5	21.6	37.4	34.9	40.6
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	741	1,482	70,729	674	646	388	4,345	4,003	5,471	23.8	23.8	26.8	38.4	57.7	43.1
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	517	1,034	32,117	450	345	(*)	(*)	3,481	(*)	30.3	30.3	37.9	55.0	(*)	(*)
Finance, insurance, and real estate	1,456	5,063	46,958	1,132	15,993	73	1,261	—19,963	2,306	13.9	19.7	12.4	15.4	30.3	30.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,290	3,767	44,719	1,132	15,993	73	1,261	—17,901	1,416	(*)	(*)	12.4	15.4	30.3	(*)
Operators and lessors of buildings	1,255	3,056	41,425	1,109	15,754	53	893	—16,595	1,816	15.3	15.3	13.3	15.6	19.1	35.5
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	374	936	55,653	299	1,857	307	12,986	14,492	18,411	34.1	28.5	23.7	15.0	18.6	30.1
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
South Carolina															
All industries	10,154	33,684	1,300,340	7,953	87,256	5,059	151,020	86,133	195,016	2.3	4.7	18.2	5.4	18.9	17.0
All nonfarm industries	9,547	32,413	1,250,967	7,463	82,689	4,573	146,974	79,022	189,228	2.8	5.1	18.8	5.6	17.4	17.9
Agriculture, forestry, and fishing	742	1,599	47,415	825	4,897	485	4,363	7,441	10,120	24.6	24.4	27.0	28.0	35.0	68.3
Farms	607	1,271	41,373	490	4,567	486	4,046	7,111	9,790	27.3	26.4	30.0	29.5	37.1	66.3
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	705	1,702	99,644	540	2,302	598	18,535	5,963	10,032	24.6	24.2	18.2	28.4	27.9	30.5
Manufacturing	331	806	39,814	273	21,419	94	10,314	—23,789	1,516	38.5	39.0	24.7	4.1	12.5	34.8
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,323	5,551	669,432	2,052	7,716	1,604	58,086	59,523	82,526	12.2	12.6	35.4	26.4	42.2	49.9
Wholesale trade	311	798	127,058	302	1,366	174	6,149	7,110	7,424	33.2	28.7	12.1	24.3	24.7	20.0
Retail trade	2,012	4,753	542,373	1,750	6,350	1,430	51,937	52,413	75,102	13.2	12.7	23.3	12.7	24.3	24.7
Food stores	318	660	66,671	318	4,300	260	4,344	4,100	4,681	36.6	35.4	21.6	27.3	27.8	35.3
Automotive dealers and service stations	158	334	69,877	140	495	131	2,814	3,070	3,219	33.4	37.4	19.4	46.5	20.1	29.3
Other retail trade	1,536	3,659	405,825	1,282	5,153	1,039	44,779	45,243	67,192	16.5	17.1	58.3	38.9	54.6	66.0
Finance, insurance, and real estate	3,420	10,460	194,809	2,290	39,223	474	9,792	—37,007	34,792	9.0	9.7	11.2	9.5	26.9	18.8
Finance	713	7,001	21,415	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,620	8,209	158,198	2,030	38,570	474	5,208	—41,693	12,719	22.4	19.7	43.3	(*)	(*)	(*)
Operators and lessors of buildings	1,724	6,127	85,865	1,505	35,777	287	2,894	—27,401	11,608	10.4	10.4	11.9	9.6	23.3	23.6
Other real estate	886	3,062	72,513	588	2,793	166	2,314	—14,282	8,516	21.9	21.9	10.4	10.3	18.8	12.8
Services	2,340	6,127	238,897	1,960	9,768	1,899	46,656	73,129	79,148	13.1	13.1	12.9	20.0	14.3	16.8
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	440	1,206	78,283	438	2,225	440	15,381	39,230	39,230	32.8	32.8	28.5	38.2	29.3	30.0
Other services	1,835	4,748	131,599	1,466	7,328	1,194	24,270	23,853	29,612	15.9	15.9	16.7	24.1	20.7	21.3

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts*	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)†				Net income	Deficit	
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts*	Depreciation			
										Partnerships	Partners					
South Dakota																
All industries	4,626	12,995	448,819	3,797	24,900	1,838	32,356	44,577	60,197	4.1	8.4	19.2	14.1	14.3	17.5	46.6
All nonfarm industries	2,903	9,846	271,983	2,219	13,499	1,008	25,989	28,922	33,491	9.5	13.7	7.9	15.6	15.0	13.9	23.1
Agriculture, forestry, and fishing	1,766	4,315	176,454	1,841	11,464	993	6,373	18,660	27,581	13.9	14.4	40.2	27.1	41.6	35.2	85.9
Farms	1,723	4,126	176,835	1,578	11,401	930	6,367	15,755	26,686	14.3	14.6	40.6	27.3	41.7	36.4	65.9
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	385	843	156,132	332	1,992	323	13,960	6,895	9,144	27.5	26.2	14.0	26.1	22.5	22.7	49.5
Wholesale trade	39	84	47,758	38	340	39	3,475	1,992	1,992	31.7	29.9	21.4	26.6	41.4	23.7	—
Retail trade	356	759	108,374	293	1,552	284	10,485	6,873	7,152	30.5	29.1	19.5	24.5	26.8	26.4	49.5
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	282	611	52,642	219	1,084	210	7,243	5,848	5,966	38.2	36.0	30.0	42.5	36.7	33.5	93.3
Finance, insurance, and real estate	1,633	5,657	26,856	1,222	7,997	(*)	5,539	13,037	13,308	31.1	32.1	24.8	38.5	28.7	30.5	55.5
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,446	4,296	25,735	1,218	7,996	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Operators and lessors of buildings	950	2,353	19,839	850	7,855	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	486	1,885	6,096	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	446	1,321	42,116	371	1,694	334	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Tennessee																
All industries	21,799	72,727	3,012,441	16,742	154,909	11,007	318,248	203,904	395,738	1.7	8.3	2.8	5.0	4.7	5.1	11.9
All nonfarm industries	20,219	69,110	2,975,022	15,238	140,060	9,678	308,148	192,509	367,796	2.2	6.7	2.5	4.7	4.6	4.9	12.2
Agriculture, forestry, and fishing	1,765	4,018	179,253	1,891	15,738	1,446	12,105	25,211	32,316	17.6	17.7	23.1	28.4	26.0	30.8	33.0
Farms	1,580	3,617	137,419	1,506	14,849	1,331	10,100	21,395	27,943	19.1	19.1	29.2	30.0	30.3	35.2	35.3
Mining	87	316	78,298	83	4,391	66	10,001	10,496	18,183	33.6	28.5	14.8	25.4	29.4	21.2	51.1
Construction	1,562	3,310	347,532	1,033	7,837	1,188	52,873	15,482	25,701	17.9	17.5	15.3	22.8	19.2	18.0	20.8
Manufacturing	774	1,760	176,455	535	8,407	566	27,775	6,489	11,742	26.6	25.3	10.2	9.8	21.4	20.0	41.7
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,709	13,246	1,340,154	4,514	12,342	3,716	85,568	76,474	86,134	8.3	8.6	4.5	7.6	8.0	10.5	31.3
Wholesale trade	796	1,744	468,000	563	4,005	425	17,922	26,668	27,595	23.2	21.4	6.7	9.2	11.0	25.2	39.8
Retail trade	4,913	11,502	872,154	3,951	8,337	3,291	67,647	49,806	58,539	29.3	29.7	10.6	10.6	9.8	10.4	34.4
Food stores	1,202	2,551	135,443	1,045	2,623	1,114	10,489	9,555	10,470	20.9	20.6	12.9	13.4	20.7	25.4	40.8
Automotive dealers and service stations	1,202	2,551	135,443	1,045	2,623	1,114	10,489	9,555	10,470	20.9	20.6	12.9	13.4	20.7	25.4	40.8
Other retail trade	2,847	7,008	405,417	2,416	5,281	2,001	39,371	31,915	38,429	13.9	13.6	11.0	15.6	13.7	14.1	44.6
Finance, insurance, and real estate	7,308	37,596	343,671	4,907	90,432	1,146	21,466	—81,547	54,289	7.0	12.7	5.5	7.0	7.9	12.0	18.3
Finance	1,154	14,152	36,947	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,785	22,630	289,156	4,731	79,835	1,052	12,957	—91,402	34,686	8.1	10.1	6.0	(*)	10.7	15.5	54.0
Operators and lessors of buildings	4,400	18,279	232,237	4,153	78,294	692	10,861	—66,077	27,641	9.4	11.9	6.0	7.2	9.6	17.7	19.8
Other real estate	1,385	4,351	56,919	576	1,541	360	2,096	—5,325	7,045	19.3	20.0	19.1	24.3	43.1	33.6	23.8
Services	4,332	11,956	523,880	3,817	23,168	2,834	103,553	146,461	166,313	10.2	9.7	7.3	13.2	8.5	9.5	14.5
Medical and health services	415	1,353	123,754	294	1,153	345	28,453	53,653	55,001	30.0	20.5	13.5	22.8	12.8	17.0	34.7
Offices of physicians	249	795	80,792	203	1,176	249	13,668	46,625	46,625	25.9	23.9	19.0	22.5	21.0	19.7	—
Legal services	420	1,059	123,433	411	1,176	411	13,040	69,610	69,610	28.5	26.0	16.1	22.5	18.6	16.9	—
Other services	3,437	8,644	276,783	2,890	20,639	1,678	56,060	23,196	41,702	11.9	11.9	10.6	14.7	13.7	15.4	15.4

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹		Depreciation		Payroll		Net income (deficit)		Number of—		Business receipts ²		Coefficient of variation (Percent) ³		Payroll		Net income		Deficit	
	Partnerships	Partners	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Partnerships	Partners	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Texas																						
All industries	82,826	426,759	12,024,724	59,182	745,760	33,964	1,197,073	183,775	2,038,193	0.7	3.9	1.6	2.0	2.6	2.7	8.7						
All nonfarm industries	72,714	381,205	11,045,506	50,112	678,810	27,186	1,141,014	198,189	1,822,373	1.1	3.9	1.4	2.1	2.7	2.7	9.3						
Agriculture, forestry, and fishing	11,661	38,992	1,106,597	10,418	74,831	7,703	70,884	—85	135,000	8.4	17.7	11.6	8.1	10.4	12.5	12.9						
Farms	10,114	35,554	975,218	9,070	66,970	6,778	56,059	—14,414	115,820	6.9	19.3	13.0	8.2	11.3	13.9	13.1						
Mining	3,260	62,343	1,008,524	2,521	75,435	553	43,362	—350,596	286,436	11.0	16.3	5.4	4.9	11.2	11.1	20.4						
Construction	4,720	10,664	956,159	3,354	18,602	2,882	105,844	81,056	99,244	10.4	10.7	5.4	12.5	10.0	9.7	22.9						
Manufacturing	1,356	3,196	953,152	1,149	37,728	741	90,264	180,835	200,473	19.4	18.5	3.1	3.8	8.9	3.1	8.1						
Transportation, communication, electric, gas, and sanitary services	1,196	3,694	371,596	1,120	59,981	580	21,537	31,499	59,648	20.5	21.9	5.3	5.9	14.5	13.1	19.1						
Wholesale and retail trade	12,103	28,669	3,545,271	9,845	34,810	6,674	268,192	185,361	216,900	5.9	5.6	3.2	5.3	4.2	5.8	20.3						
Wholesale trade	2,267	6,235	1,141,128	1,772	9,973	1,283	58,996	66,423	77,267	13.4	13.3	5.3	10.1	8.8	12.4	45.5						
Retail trade	9,836	22,434	2,404,143	8,073	24,837	5,391	209,206	118,938	139,632	16.6	16.6	4.3	6.3	11.2	6.1	19.9						
Food stores	1,275	3,546	385,356	1,042	4,156	1,193	26,607	8,438	14,166	19.4	18.7	13.2	20.2	15.1	19.2	29.4						
Automotive dealers and service stations	1,721	3,796	637,769	1,343	4,223	1,256	37,017	32,489	34,076	15.0	14.1	6.6	12.5	7.4	11.1	27.9						
Other retail trade	6,829	15,998	1,371,652	5,417	16,417	4,933	145,140	77,573	90,951	8.5	8.4	3.1	3.5	6.3	8.1	27.9						
Finance, insurance, and real estate	35,674	242,027	2,057,346	20,036	336,086	4,614	123,957	—140,145	420,261	2.7	4.8	3.5	3.5	11.9	5.5	11.1						
Finance	10,784	122,316	313,773	1,707	7,551	555	16,753	—54,094	183,359	5.9	9.1	13.3	26.1	62.2	9.9	14.0						
Real estate	23,821	116,811	1,552,162	18,502	326,527	3,291	74,137	—443,894	177,778	3.7	4.1	3.6	3.6	11.7	7.1	14.4						
Operators and lessors of buildings	15,412	69,585	1,112,015	13,102	312,191	2,279	50,686	—335,896	84,807	4.8	5.3	3.7	3.7	11.2	8.7	4.7						
Other real estate	8,409	47,226	440,147	4,800	14,336	1,012	70,451	—107,998	32,971	7.0	7.3	9.1	12.4	28.1	11.1	43.6						
Services	12,658	47,172	2,026,079	10,199	110,305	8,417	472,913	460,048	526,231	5.8	13.9	4.8	4.8	5.1	5.9	10.9						
Medical and health services	1,357	4,078	402,969	999	6,435	1,126	87,482	161,614	173,470	16.7	14.1	9.9	12.2	12.3	12.4	29.2						
Offices of physicians	1,350	2,228	227,363	540	7,245	1,200	32,422	129,285	129,285	21.7	18.7	13.3	22.5	12.7	15.4	—						
Legal services	1,999	8,996	581,867	7,592	7,592	1,753	111,659	276,935	277,194	15.4	12.8	12.5	13.6	11.2	12.9	99.0						
Other services	9,502	36,098	1,041,243	7,512	96,278	5,538	273,572	51,499	175,567	7.0	17.9	5.6	7.3	6.9	8.8	11.6						
Utah																						
All industries	7,572	40,473	819,429	5,224	89,718	2,760	96,016	1,390	100,744	2.9	9.3	11.0	7.3	14.5	11.8	9.1						
All nonfarm industries	6,875	36,377	891,048	4,602	80,417	2,181	84,918	1,758	94,110	4.1	10.0	4.6	4.6	13.0	12.3	9.3						
Agriculture, forestry, and fishing	997	2,096	128,341	922	9,301	579	11,098	—368	(*)	31.2	30.4	87.6	47.5	81.6	(*)	(*)						
Farms	697	2,096	128,341	922	9,301	579	11,098	—368	(*)	31.2	30.4	87.6	47.5	81.6	(*)	(*)						
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Construction	516	1,070	102,862	413	1,712	416	12,307	11,532	13,404	38.7	35.6	17.5	81.9	31.0	60.7	71.5						
Manufacturing	333	1,417	39,233	330	1,543	(*)	(*)	—3,472	(*)	45.4	38.1	25.6	36.8	(*)	(*)	(*)						
Transportation, communication, electric, gas, and sanitary services	219	569	24,568	(*)	(*)	(*)	(*)	—11,254	(*)	55.8	54.6	37.1	(*)	(*)	(*)	(*)						
Wholesale and retail trade	715	3,057	242,869	827	5,039	509	30,421	10,843	15,256	25.9	35.9	10.7	25.2	21.3	18.9	50.9						
Wholesale trade	152	550	92,419	152	2,243	123	11,062	2,982	4,980	58.9	48.1	22.2	18.6	52.9	31.3	96.3						
Retail trade	563	2,507	150,450	475	2,796	386	19,359	7,861	10,276	29.1	42.6	12.3	18.6	15.0	24.4	48.0						
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Other retail trade	480	2,323	91,434	392	2,198	303	15,146	6,960	9,086	34.0	45.9	16.5	23.3	18.9	27.5	53.7						
Finance, insurance, and real estate	2,539	26,073	137,735	1,939	35,614	354	3,890	—15,930	23,679	9.8	14.5	8.2	9.0	13.9	22.0	10.5						
Finance	1,614	15,475	22,778	210	364	313	3,259	14,753	15,705	18.4	22.5	27.5	34.2	(*)	30.1	35.4						
Real estate	1,914	10,576	111,291	1,718	35,228	313	3,259	—32,328	6,329	13.7	16.7	8.5	8.1	13.3	27.9	10.9						
Operators and lessors of buildings	1,649	6,790	100,127	1,511	34,717	213	3,061	—31,190	5,903	14.7	18.7	8.5	8.2	13.5	29.7	11.2						
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Services	1,664	5,111	143,642	1,254	21,400	875	31,532	19,733	35,454	19.5	22.4	17.1	19.5	27.9	20.7	13.1						
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
Other services	1,259	4,401	107,863	1,149	20,604	581	26,040	—499	15,222	22.0	25.5	21.6	20.3	30.1	27.1	13.1						

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of—		Business receipts*		Depreciation		Payroll		Net income (less deficit)	Coefficient of variation (Percent)†					Net income	Deficit
	Partnerships	Partners	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Partnerships		Business receipts*	Payroll	Depre- ciation				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Washington																
All industries	22,959	106,181	2,348,709	15,663	147,256	6,739	383,417	206,060	372,223	1.1	5.0	2.7	5.8	3.3	5.4	8.1
All nonfarm industries	21,203	96,142	2,162,296	14,189	129,729	5,755	367,802	183,166	332,224	1.7	4.8	2.4	5.0	3.4	5.2	10.0
Agriculture, forestry, and fishing	2,308	9,387	232,090	1,993	22,229	1,308	23,589	23,760	43,317	14.1	30.0	18.3	26.8	18.3	25.5	17.7
Farms	1,756	8,039	187,413	1,474	17,519	984	15,615	22,894	39,999	16.6	34.9	22.1	33.0	22.8	27.5	19.7
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	892	1,964	528,663	845	5,500	437	144,491	31,227	37,219	22.7	22.1	4.5	12.5	4.8	12.0	27.8
Manufacturing	1,065	2,502	134,181	875	5,217	666	23,164	17,487	22,641	22.2	23.0	17.2	24.8	22.8	21.7	89.8
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,170	7,111	547,235	2,394	5,765	1,979	55,896	40,967	45,231	11.7	11.9	7.6	13.7	12.1	11.0	22.1
Wholesale trade	762	1,638	114,503	434	953	234	8,917	9,360	11,113	26.3	26.0	15.2	25.7	18.7	21.5	9.1
Retail trade	2,408	5,473	432,832	1,960	4,812	1,745	46,979	31,607	34,118	13.5	13.9	9.2	15.8	14.1	13.1	37.0
Food stores	138	338	55,568	138	549	119	9,852	9,793	3,970	50.0	40.9	19.3	28.2	18.8	19.3	88.5
Automotive dealers and service stations	637	1,434	164,924	537	950	553	10,203	9,726	9,746	25.2	26.5	14.9	27.8	16.0	20.5	62.1
Other retail trade	1,633	3,701	212,340	1,279	3,313	1,023	29,824	18,146	20,402	17.4	17.9	15.0	21.2	21.2	19.7	40.3
Finance, insurance, and real estate	11,952	73,451	392,275	7,202	66,589	667	10,481	-29,478	73,723	4.3	8.8	5.4	6.8	14.3	9.7	6.0
Finance	3,817	31,515	39,913	521	941	(*)	(*)	16,334	26,366	10.1	11.0	8.4	34.1	(*)	7.8	17.5
Real estate	8,096	41,723	358,476	6,607	85,645	616	10,107	-45,757	47,357	6.0	9.8	6.1	6.9	14.7	14.7	8.9
Operators and lessors of buildings	2,139	14,635	128,862	543	2,161	111	1,566	-1,530	21,545	16.2	21.5	18.3	20.9	30.6	21.8	24.8
Services	3,393	11,144	478,628	2,575	19,059	1,705	113,184	132,403	146,352	11.5	13.4	7.8	14.0	7.7	10.5	14.3
Medical and health services	242	722	79,402	221	1,673	242	22,362	29,355	30,130	39.6	28.8	20.0	34.2	20.0	22.6	99.0
Offices of physicians	85	304	35,147	(*)	756	85	7,556	17,817	17,817	33.1	31.9	30.0	(*)	31.6	31.6	99.0
Legal services	557	1,910	133,992	492	1,648	557	27,712	75,020	75,090	28.4	21.0	15.6	17.9	14.8	16.8	99.0
Other services	2,594	8,512	263,235	1,862	15,738	906	63,090	28,028	41,132	13.7	17.0	10.8	16.6	10.9	16.9	14.0
West Virginia																
All industries	7,562	47,957	444,706	5,123	17,398	2,640	66,804	96,078	102,388	2.8	11.1	5.1	11.4	7.3	8.8	22.7
All nonfarm industries	7,277	47,411	440,811	4,839	16,757	2,497	66,410	90,256	102,086	3.1	11.3	5.1	11.8	7.4	8.6	23.6
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	2,520	26,525	33,975	1,569	2,472	513	5,517	5,040	8,919	12.5	18.4	25.5	32.6	38.8	29.8	58.7
Construction	395	824	43,694	(*)	(*)	336	9,219	6,896	(*)	37.3	36.2	32.5	(*)	28.1	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	812	1,744	141,482	821	1,917	544	10,881	9,738	11,434	22.5	22.5	12.8	21.8	19.2	24.3	85.5
Wholesale trade	246	515	72,336	180	814	167	7,464	7,464	7,504	37.2	35.7	20.2	31.9	31.7	35.8	69.0
Retail trade	566	1,229	69,146	441	1,003	377	5,530	2,274	3,830	28.6	28.7	18.6	30.8	24.3	22.8	67.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	500	1,074	38,207	375	777	311	3,424	1,306	2,724	32.1	32.5	27.2	38.4	32.6	29.0	77.8
Finance, insurance, and real estate	2,046	14,319	27,725	1,263	7,179	(*)	(*)	-1,427	4,863	14.2	25.4	13.2	21.5	(*)	25.1	34.0
Finance	392	9,091	9,091	(*)	(*)	(*)	(*)	1,315	(*)	37.8	39.8	(*)	(*)	(*)	(*)	(*)
Real estate	1,654	5,318	25,766	1,257	7,144	(*)	(*)	-2,742	3,489	16.3	19.0	13.9	21.6	(*)	29.1	34.3
Operators and lessors of buildings	1,445	4,513	24,965	1,257	7,144	(*)	(*)	-2,988	3,160	17.6	20.2	14.5	21.6	17.6	31.9	34.8
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	950	2,596	156,148	812	3,168	571	30,227	63,477	64,451	20.9	18.1	11.0	29.5	13.3	12.8	66.0
Medical and health services	59	255	35,723	(*)	(*)	(*)	(*)	18,578	18,578	32.6	23.4	22.1	(*)	(*)	23.7	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	31,262	31,262	(*)	(*)	(*)	(*)	(*)	19.7	(*)
Legal services	182	716	55,516	119	579	182	11,154	13,262	14,611	37.8	26.4	20.1	19.1	19.7	22.9	86.0
Other services	709	1,623	65,909	646	2,309	332	13,239	13,637	14,611	26.6	27.0	20.1	40.2	26.7	22.8	86.0

Footnotes at end of table

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

Industry	All figures are estimates based on samples—money amounts are in thousands of dollars										Coefficient of variation (Percent)			
	Partnerships	Partners	Business receipts	Depreciation	Payroll	Net income (deficit)	Net income	Number of—Partnerships	Partners	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wisconsin														
All industries	20,821	42,647	1,974,226	18,648	125,907	8,402	214,842	301,235	408,268	1.1	8.0	3.6	4.8	10.3
All nonfarm industries	17,481	76,871	1,798,450	13,770	106,510	6,652	209,705	283,817	340,725	2.5	8.0	3.6	4.6	10.5
Agriculture, forestry, and fishing	3,223	7,304	140,398	2,833	16,897	1,783	7,766	19,547	28,978	12.2	12.7	17.1	20.2	33.7
Farms	3,180	6,978	128,775	2,770	16,397	1,609	4,837	17,418	27,544	12.6	13.2	19.0	20.5	36.2
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,130	2,343	140,338	960	4,926	430	11,837	22,940	25,152	21.6	21.7	18.0	30.5	27.0
Manufacturing	667	1,872	78,331	536	2,705	471	11,257	8,823	10,745	28.7	34.4	15.6	27.3	20.0
Transportation, communication, electric, gas, and sanitary services	472	1,097	33,108	472	3,405	(*)	(*)	797	(*)	35.6	36.7	37.8	28.1	(*)
Wholesale and retail trade	3,813	8,284	874,034	3,774	6,909	2,794	57,258	50,333	55,282	10.2	10.0	8.9	8.0	8.1
Wholesale trade	522	1,159	213,377	448	3,220	364	13,633	16,922	17,817	27.8	25.4	12.5	11.9	14.9
Retail trade	3,291	7,125	660,657	3,326	3,689	2,430	43,625	33,411	37,465	11.3	11.1	8.8	12.4	11.3
Food stores	2,853	5,530	59,943	283	517	321	2,974	2,718	3,745	28.2	27.3	28.0	19.3	22.0
Automotive dealers and service stations	473	983	116,563	473	804	332	6,703	5,782	8,251	28.2	27.3	28.0	19.3	22.0
Other retail trade	2,655	5,612	284,191	2,590	5,368	1,927	33,943	25,911	29,251	13.3	13.1	12.1	14.9	14.7
Finance, insurance, and real estate	7,889	52,480	418,849	5,112	56,797	705	105,464	93,032	117,536	11.7	10.7	13.3	18.0	18.4
Finance	2,193	32,928	146,156	(*)	(*)	(*)	(*)	125,858	129,416	15.2	20.5	5.9	(*)	2.5
Real estate	5,695	19,370	264,719	4,869	56,731	549	7,339	24,143	32,387	7.8	10.4	6.0	17.2	14.1
Operators and lessors of buildings	4,935	16,349	232,679	4,627	5,970	464	5,970	18,048	29,703	8.4	8.8	4.9	19.2	14.8
Other real estate	670	3,021	31,500	242	664	(*)	(*)	—8,075	(*)	27.5	49.1	32.8	39.5	(*)
Services	3,146	8,004	417,555	2,689	25,833	2,018	105,464	93,032	117,536	11.7	10.7	13.3	18.0	18.4
Medical and health services	375	1,347	111,803	362	1,369	365	26,335	36,762	40,120	35.0	26.6	31.5	33.1	45.4
Offices of physicians	128	454	32,440	145	384	148	3,969	25,108	26,041	44.5	31.7	30.7	50.8	31.5
Legal services	128	529	15,443	145	1,045	148	1,976	18,176	19,161	42.3	30.1	19.9	32.7	22.7
Other services	2,610	6,825	237,378	2,163	23,796	1,508	65,086	17,094	30,253	13.3	13.0	17.3	24.1	17.8
Wyoming														
All industries	2,954	27,481	371,319	2,443	14,916	1,865	29,483	56,841	66,266	3.6	45.2	8.3	11.1	9.6
All nonfarm industries	2,393	26,136	289,562	1,903	10,970	1,393	20,467	46,586	60,473	7.3	47.5	8.7	12.8	9.7
Agriculture, forestry, and fishing	561	1,322	31,757	540	3,837	472	2,396	1,055	(*)	27.8	28.3	32.8	31.2	52.8
Farms	561	1,322	31,757	540	3,837	472	2,396	1,055	(*)	27.8	28.3	32.8	31.2	52.8
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	916	2,174	143,384	780	1,440	828	10,209	14,547	14,886	20.0	18.9	14.8	22.4	20.2
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	883	2,096	103,966	747	1,120	815	9,176	11,723	11,998	20.7	19.6	19.3	28.2	22.5
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	691	1,843	52,216	555	577	623	6,034	8,434	8,518	24.6	22.3	27.2	33.4	30.0
Finance, insurance, and real estate	750	22,004	27,203	466	3,132	(*)	(*)	11,384	15,106	21.3	56.5	26.3	26.3	(*)
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	572	1,884	15,456	463	3,125	(*)	(*)	1,829	(*)	24.8	26.0	24.0	26.4	(*)
Operators and lessors of buildings	418	1,078	8,080	418	2,819	(*)	(*)	—1,659	(*)	31.2	26.8	28.5	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	395	1,026	48,421	385	3,295	218	5,537	15,155	15,260	32.2	32.1	22.4	31.6	27.2
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

• United States totals include Puerto Rico and foreign returns.

• United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Table 2.4 and 2.5 were computed with a separate set of weights for each IFS district, while all other tables were computed with a single national set of weights.

NOTE: Some industries are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts ¹	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts ²	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts ²	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Mining											
Total	15,571	10,264	3,712,616	274,275	85,135	6,972	3,406,935	164,283	256,549	3,747,517	1,146,612
Under \$10,000	9,246	4,663	11,126	23,737	-617,604	2,686	6,000	-499,122	20,113	704,000	128,383
\$10,000 under \$25,000	946	795	14,188	3,488	-45,611	662	11,604	-46,288	3,429	41,678	8,642
\$25,000 under \$50,000	1,388	1,153	40,171	4,978	-34,172	618	22,305	-37,856	3,158	39,565	15,377
\$50,000 under \$100,000	1,049	895	67,481	7,915	-77,680	623	45,338	-82,907	6,691	82,422	28,812
\$100,000 under \$200,000	800	783	112,434	10,845	-11,436	600	83,431	-19,969	8,183	83,883	27,814
\$200,000 under \$500,000	1,091	1,007	326,698	26,189	177	855	280,140	-2,736	22,649	239,494	91,962
\$500,000 under \$1,000,000	478	438	315,077	21,897	62,887	407	293,621	67,139	19,769	206,347	91,890
\$1,000,000 or more	573	530	2,830,441	175,126	808,574	511	2,663,896	786,024	172,557	2,350,128	753,932
Oil and gas extraction											
Total	12,874	8,519	2,469,297	182,486	-57,417	5,822	2,243,368	32,966	152,976	2,543,048	774,812
Under \$10,000	8,252	4,266	10,256	19,347	-571,586	2,427	5,435	-453,719	15,852	566,477	119,171
\$10,000 under \$25,000	741	590	10,008	1,837	-37,489	457	7,424	-38,166	1,778	21,991	6,500
\$25,000 under \$50,000	1,085	1,001	35,565	3,692	-34,756	600	21,741	-38,199	3,078	37,697	15,325
\$50,000 under \$100,000	842	688	50,343	6,340	-78,352	554	40,906	-81,747	6,105	74,560	27,582
\$100,000 under \$200,000	565	549	77,671	7,116	-15,057	456	64,752	-19,538	5,541	59,484	20,346
\$200,000 under \$500,000	814	791	253,444	17,175	3,648	711	226,485	1,034	15,605	185,303	78,850
\$500,000 under \$1,000,000	324	311	215,879	14,003	51,987	307	212,220	58,808	13,762	154,467	64,467
\$1,000,000 or more	351	323	1,816,131	92,976	624,190	308	1,664,405	604,494	91,255	1,431,399	442,571
Other mining											
Total	2,597	1,745	1,248,319	111,789	142,552	1,150	1,163,567	131,317	103,573	1,204,471	372,200
Under \$10,000	994	397	(*)	4,390	-46,018	259	(*)	-45,403	4,261	137,523	9,212
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	235	234	34,763	3,829	3,621	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	277	216	73,254	9,014	-3,471	154	53,655	-3,770	7,044	44,191	13,312
\$500,000 under \$1,000,000	154	127	99,198	7,894	10,900	100	81,401	8,331	6,007	50,212	27,423
\$1,000,000 or more	222	207	1,014,310	82,150	164,384	203	999,491	181,530	81,302	918,729	311,361
Construction											
Total	60,784	43,736	8,318,757	273,559	581,888	25,258	6,437,959	460,276	186,380	1,768,335	696,717
Under \$10,000	10,779	6,209	31,078	7,349	-16,740	3,048	13,905	-12,044	4,213	64,665	17,181
\$10,000 under \$25,000	8,819	5,729	100,157	6,085	29,484	2,748	48,826	13,473	3,705	31,265	13,838
\$25,000 under \$50,000	12,511	8,745	321,952	19,834	74,203	4,734	170,864	45,446	8,730	70,274	31,236
\$50,000 under \$100,000	12,014	9,404	679,388	32,017	126,617	5,369	396,081	64,085	18,641	148,285	72,175
\$100,000 under \$200,000	8,206	6,855	975,408	32,093	133,669	4,149	584,683	83,252	22,129	215,333	80,967
\$200,000 under \$500,000	5,341	4,520	1,363,107	41,431	135,527	3,272	1,004,171	107,648	29,788	296,943	120,896
\$500,000 under \$1,000,000	1,616	1,307	896,807	20,838	54,880	1,070	733,872	36,536	18,208	187,110	83,467
\$1,000,000 or more	1,498	967	3,950,660	113,912	44,248	868	3,485,557	101,870	81,966	754,460	276,957
General contractors											
Total	24,584	15,816	5,375,927	179,431	126,398	9,415	4,365,540	156,996	126,646	1,263,104	450,693
Under \$10,000	4,429	2,039	7,995	4,409	-17,317	1,082	3,141	-13,247	2,639	51,152	11,401
\$10,000 under \$25,000	2,527	1,677	28,722	1,626	9,173	607	14,024	4,423	989	11,779	2,894
\$25,000 under \$50,000	4,509	2,616	94,361	8,002	8,546	1,276	44,154	10,428	2,216	23,535	10,761
\$50,000 under \$100,000	4,369	3,027	227,133	11,290	20,994	1,682	130,017	19,751	6,519	56,017	26,204
\$100,000 under \$200,000	3,727	2,843	392,341	15,161	38,175	1,772	243,710	26,159	13,010	143,942	47,572
\$200,000 under \$500,000	2,776	2,116	646,167	21,285	44,491	1,511	468,142	33,620	16,156	181,874	63,162
\$500,000 under \$1,000,000	1,035	748	513,543	10,904	21,305	610	417,555	11,319	9,846	106,651	46,638
\$1,000,000 or more	1,222	752	3,465,665	106,754	3,031	675	3,044,797	64,543	75,269	688,154	242,061
Special trade contractors: Total											
Total	38,119	27,918	2,942,830	94,128	453,490	15,843	2,072,419	303,280	61,734	505,231	246,024
Under \$10,000	6,350	4,170	23,083	2,940	577	1,966	10,764	1,203	1,574	13,513	5,780
\$10,000 under \$25,000	6,225	4,052	71,435	4,459	20,311	1,941	34,902	9,050	2,716	19,486	10,944
\$25,000 under \$50,000	8,002	6,129	227,591	11,832	65,657	3,458	126,710	35,018	6,514	46,739	20,475
\$50,000 under \$100,000	7,645	6,377	452,255	20,727	105,623	3,687	266,064	64,344	13,122	92,268	45,971
\$100,000 under \$200,000	4,479	4,012	583,067	16,932	95,494	2,377	340,873	57,093	9,119	71,391	33,395
\$200,000 under \$500,000	2,565	2,404	716,940	20,146	91,036	1,761	536,029	74,028	13,630	115,069	57,734
\$500,000 under \$1,000,000	581	559	383,264	9,934	33,575	460	316,317	25,217	8,362	80,459	36,829
\$1,000,000 or more	272	215	485,195	7,156	41,217	193	440,760	37,327	6,637	66,306	34,896
Special trade contractors: Plumbing, heating, and air conditioning											
Total	4,629	3,764	554,455	9,890	59,628	2,007	346,203	35,841	5,885	52,378	22,958
Under \$10,000	420	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	701	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	968	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,071	871	65,521	1,436	13,812	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	1,068	1,068	160,450	3,220	12,868	468	64,678	2,586	1,078	11,770	4,623
\$200,000 under \$500,000	522	504	149,345	1,950	16,989	345	103,783	11,566	1,352	12,232	6,330
\$500,000 under \$1,000,000	111	102	66,882	1,429	3,996	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	68	51	84,334	806	5,321	47	73,374	4,914	765	9,011	4,362
Special trade contractors: Painting, paper hanging, and decorating											
Total	4,511	3,221	201,433	4,526	49,733	1,967	147,097	35,638	2,909	23,388	9,856
Under \$10,000	870	669	3,750	241	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,413	1,011	18,791	692	6,466	938	12,238	4,145	496	4,525	1,153
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	2,040	1,371	96,768	2,153	31,408	886	61,936	21,789	1,108	7,530	2,982
\$100,000 under \$200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	142	124	41,376	871	5,515	97	32,165	4,875	736	5,952	2,821
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts ¹	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts ¹	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Construction—Continued											
Special trade contractors: Masonry, stonework, tile setting, and plastering											
Total	4,818	3,837	361,332	10,070	68,142	1,940	247,012	43,538	5,565	33,161	18,820
Under \$10,000	1,018	868	10,774	1,014	1,721	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,269	868	31,040	1,142	10,453	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,353	1,153	83,611	2,450	22,352	752	53,836	16,192	1,566	9,778	3,885
\$50,000 under \$100,000	820	620	89,160	2,904	16,830	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	288	261	76,392	1,539	11,576	182	54,664	8,487	967	5,604	3,555
\$200,000 under \$500,000	70	67	70,355	1,021	5,210	53	56,944	2,926	557	4,827	2,378
\$500,000 under \$1,000,000											
\$1,000,000 or more											
Contractors, not elsewhere classified											
Total	22,161	17,096	1,825,810	69,642	275,987	9,929	1,332,107	166,163	47,375	396,304	196,388
Under \$10,000	4,591	2,900	16,773	2,388	—739	1,430	8,135	517	1,330	10,622	5,261
\$10,000 under \$25,000	3,562	2,141	37,291	2,617	9,987	1,271	22,001	4,572	2,009	16,095	9,200
\$25,000 under \$50,000	4,977	4,040	149,279	9,270	37,615	2,105	77,408	16,207	5,072	39,636	17,221
\$50,000 under \$100,000	4,618	3,951	274,571	16,122	61,193	2,264	159,468	34,859	10,261	73,109	37,922
\$100,000 under \$200,000	2,242	2,041	291,739	10,192	55,541	1,290	183,320	36,527	6,099	46,729	22,680
\$200,000 under \$500,000	1,613	1,515	449,827	15,786	56,956	1,137	345,417	49,100	10,575	91,261	45,032
\$500,000 under \$1,000,000	382	369	254,480	7,338	21,870	306	212,534	16,457	6,477	65,152	30,968
\$1,000,000 or more	176	139	351,850	5,929	33,564	126	323,824	29,924	5,552	53,680	28,104
Manufacturing											
Total	29,326	23,219	6,350,003	246,837	280,537	16,229	5,555,562	201,986	220,302	2,502,660	1,049,725
Under \$10,000	8,014	5,194	18,138	4,621	—15,786	3,656	12,344	—12,863	3,590	34,867	10,662
\$10,000 under \$25,000	5,045	3,893	67,069	5,031	8,762	2,153	35,766	1,365	2,741	30,891	9,424
\$25,000 under \$50,000	4,287	3,150	112,464	7,643	17,249	1,880	64,084	9,207	3,229	31,734	11,274
\$50,000 under \$100,000	3,599	3,133	231,602	10,918	36,219	2,464	164,186	23,383	9,107	93,997	31,757
\$100,000 under \$200,000	3,805	3,439	474,523	18,603	70,112	2,404	329,297	48,190	13,308	141,432	60,211
\$200,000 under \$500,000	2,765	2,670	810,775	23,735	99,664	2,172	664,952	81,512	18,883	230,477	133,000
\$500,000 under \$1,000,000	942	920	636,039	16,559	56,136	742	516,296	45,168	13,089	149,276	80,294
\$1,000,000 or more	869	820	3,997,393	159,727	8,181	752	3,748,657	5,824	156,355	1,789,986	713,103
Lumber and wood products, except furniture											
Total	5,156	4,341	1,017,391	61,139	12,203	2,180	805,185	—1,578	46,964	459,913	199,995
Under \$10,000	804	(*)	(*)	(*)	(*)						
\$10,000 under \$25,000	1,069	802	13,328	1,382	3,854	641	14,255	2,447	1,515	14,933	6,056
\$25,000 under \$50,000	906	572	21,028	3,483	2,554						
\$50,000 under \$100,000	821	821	57,823	4,181	6,445	620	46,509	4,917	3,100	27,724	11,680
\$100,000 under \$200,000	760	760	101,105	7,147	8,025	360	50,439	1,752	3,629	30,444	13,985
\$200,000 under \$500,000	498	489	144,429	7,797	15,267	321	90,570	9,400	4,971	90,313	30,114
\$500,000 under \$1,000,000	166	166	116,274	5,442	11,212	121	84,040	8,214	4,667	38,332	20,503
\$1,000,000 or more	134	128	560,060	29,892	—33,363	117	519,372	—26,408	29,102	298,157	117,555
Printing, publishing, and allied industries											
Total	4,634	3,315	386,842	12,428	37,953	2,533	338,092	34,211	10,502	126,653	85,683
Under \$10,000	1,755	1,018	4,106	733	—6,058	684	3,774	—4,421	620	5,910	2,081
\$10,000 under \$25,000	1,069										
\$25,000 under \$50,000	570										
\$50,000 under \$100,000	(*)	1,692	108,956	4,899	11,561	1,290	78,683	7,524	3,692	38,967	19,514
\$100,000 under \$200,000	468										
\$200,000 under \$500,000	320	295	86,729	2,661	9,514	259	77,905	8,950	2,262	30,290	17,597
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	85	59	151,310	3,864	22,796	57	148,398	21,854	3,841	90,059	25,682
Machinery, except electrical											
Total	2,376	1,992	484,885	10,579	61,654	1,459	440,382	51,544	8,488	116,330	56,868
Under \$10,000											
\$10,000 under \$25,000	1,645	1,353	55,212	2,696	14,440	886	40,336	9,673	1,800	19,036	4,963
\$25,000 under \$50,000											
\$50,000 under \$100,000											
\$100,000 under \$200,000	416	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	217	217	64,065	2,435	12,880	199	57,534	10,603	2,024	34,665	24,018
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	62	53	293,492	3,109	17,016	47	280,060	16,355	2,786	38,448	18,147
Other manufacturing industries											
Total	16,958	13,571	4,460,985	162,591	168,717	10,057	3,971,923	117,909	154,328	1,799,764	727,199
Under \$10,000	5,046	3,306	9,254	2,570	—7,726	2,437	6,667	—7,271	2,337	24,405	6,973
\$10,000 under \$25,000	2,358	2,090	34,350	2,459	1,099	1,424	22,466	—433	1,755	21,217	5,509
\$25,000 under \$50,000	2,510	1,908	96,967	2,680	12,205	1,239	40,834	6,036	1,750	17,260	6,221
\$50,000 under \$100,000	1,856	1,390	102,193	3,397	15,617	1,056	78,152	7,138	3,561	40,866	10,614
\$100,000 under \$200,000	2,161	1,961	278,491	8,439	45,687	1,426	200,413	31,834	6,971	73,375	28,507
\$200,000 under \$500,000	1,730	1,669	515,552	10,842	62,003	1,393	438,943	52,559	9,626	115,209	61,271
\$500,000 under \$1,000,000	669	667	461,547	8,832	36,100	551	363,811	32,021	7,702	104,120	56,485
\$1,000,000 or more	608	580	2,992,531	122,862	1,732	531	2,800,827	—3,977	120,826	1,403,312	551,619
Transportation, Communication, Electric, Gas, and Sanitary Services											
Total	17,157	15,126	2,203,802	349,498	—55,921	8,851	1,661,365	—115,213	310,400	3,543,481	838,569
Under \$10,000	4,477	3,161	12,263	63,394	—169,161	1,777	7,888	—167,805	61,634	948,012	54,963
\$10,000 under \$25,000	3,277	3,009	50,935	11,280	—2,020	1,940	33,576	—2,464	8,767	94,067	25,641
\$25,000 under \$50,000	3,527	3,326	127,370	20,548	12,155	1,661	65,731	6,128	11,074	131,079	41,059
\$50,000 under \$100,000	2,409	2,275	162,196	20,374	25,555	1,338	90,542	6,859	15,424	195,703	55,451
\$100,000 under \$200,000	1,770	1,770	250,317	25,296	20,643	909	127,731	2,182	17,225	211,304	71,201
\$200,000 under \$500,000	1,053	974	305,814	36,984	10,937	728	230,693	3,216	29,970	312,829	97,334
\$500,000 under \$1,000,000	339	339	234,332	27,559	16,303	260	179,887	10,782	25,181	230,410	84,069
\$1,000,000 or more	305	272	1,060,575	144,063	29,467	238	925,317	25,889	141,125	1,420,057	408,651

Footnotes at end of table

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts ¹	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts ¹	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts ¹	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail trade: General merchandise stores											
Total	3,601	2,345	981,237	11,006	81,185	2,103	586,048	36,160	7,449	105,185	44,806
Under \$10,000	686	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	684	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	622	621	93,977	1,291	9,876	453	72,930	8,148	904	15,035	5,839
\$200,000 under \$500,000	709	655	195,332	2,024	12,154	496	154,007	9,569	1,723	23,434	11,028
\$500,000 under \$1,000,000	126	126	83,577	998	5,191	30	60,248	2,485	825	6,352	(*)
\$1,000,000 or more	171	171	552,349	5,982	53,332	94	257,599	16,179	2,982	42,292	19,150
Retail trade: Food stores: Total											
Total	22,070	19,400	6,082,603	53,661	248,952	10,799	4,124,028	154,942	35,602	453,388	209,893
Under \$10,000	1,482	938	4,866	870	-3,085	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,602	1,401	24,660	1,162	406	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	2,824	1,887	73,515	2,152	183	1,152	45,453	-819	1,709	19,596	4,203
\$50,000 under \$100,000	3,153	2,685	194,952	3,489	9,879	1,485	111,694	933	2,269	26,809	8,476
\$100,000 under \$200,000	5,893	5,608	813,433	9,080	48,503	2,781	400,019	19,758	5,032	70,596	34,640
\$200,000 under \$500,000	4,461	4,273	1,330,532	11,070	69,377	2,460	758,529	41,862	8,493	82,496	36,949
\$500,000 under \$1,000,000	1,587	1,551	1,050,985	7,600	49,345	1,049	722,519	32,646	5,231	65,539	33,141
\$1,000,000 or more	1,068	1,057	2,589,660	16,235	74,244	805	2,062,499	62,894	13,627	175,362	89,836
Retail trade: Food stores: Grocery stores											
Total	14,991	13,301	5,023,334	38,982	195,106	6,591	3,365,552	119,925	24,946	327,463	150,888
Under \$10,000	674	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	736	669	12,998	537	-698	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,822	1,086	43,683	1,042	3,379	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,600	1,333	91,550	1,334	5,147	598	43,944	261	664	11,159	3,513
\$100,000 under \$200,000	4,453	4,302	622,472	5,863	36,072	2,011	294,784	12,298	3,230	41,255	15,936
\$200,000 under \$500,000	3,478	3,326	1,035,520	7,935	49,070	1,744	547,191	25,839	4,382	56,873	24,520
\$500,000 under \$1,000,000	1,247	1,211	824,888	5,592	35,373	816	566,997	23,982	3,741	51,966	25,714
\$1,000,000 or more	981	972	2,390,716	16,322	67,236	737	1,888,740	56,244	11,958	155,364	76,263
Retail trade: Food stores: Other food stores											
Total	7,079	6,099	1,059,269	14,679	53,846	4,208	758,476	35,017	10,656	125,925	56,807
Under \$10,000	808	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	666	732	11,662	625	1,104	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,002	801	29,832	1,110	-3,196	668	24,272	-2,751	1,046	12,924	(*)
\$50,000 under \$100,000	1,553	1,352	103,402	2,155	4,832	887	67,750	672	1,605	15,650	4,963
\$100,000 under \$200,000	1,440	1,306	190,961	3,217	12,431	770	105,235	7,460	1,802	29,341	18,704
\$200,000 under \$500,000	983	947	295,012	3,135	20,307	716	221,338	16,023	2,111	25,623	12,429
\$500,000 under \$1,000,000	340	340	226,297	2,011	13,972	233	155,522	8,664	2,490	13,633	7,427
\$1,000,000 or more	87	65	198,944	1,913	7,008	68	173,759	6,650	1,669	19,998	11,573
Retail trade: Automotive dealers and service stations											
Total	27,829	23,314	7,100,418	53,971	337,342	12,334	4,974,324	224,067	37,131	424,332	179,742
Under \$10,000	1,223	687	1,929	1,005	-2,308	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,678	811	15,046	559	2,770	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	2,374	1,639	62,205	1,940	5,664	751	30,008	2,432	234	4,735	1,611
\$50,000 under \$100,000	4,009	3,201	236,602	3,813	17,031	1,847	132,632	12,856	2,171	27,959	11,219
\$100,000 under \$200,000	8,073	7,454	1,094,213	9,413	77,266	3,645	548,256	46,220	5,291	59,473	16,375
\$200,000 under \$500,000	7,686	7,029	2,166,097	17,456	137,518	4,248	1,313,711	86,568	11,133	130,754	57,433
\$500,000 under \$1,000,000	1,501	1,432	951,815	6,344	40,927	976	656,013	25,731	4,755	55,109	25,188
\$1,000,000 or more	1,085	1,061	2,572,511	13,441	58,474	922	2,288,312	50,544	12,361	137,470	63,208
Retail trade: Motor vehicle dealers											
Total	5,853	4,324	2,815,193	14,671	83,314	2,953	2,418,841	64,473	12,051	140,474	65,194
Under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	803	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	1,104	753	99,936	388	7,655	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	1,236	964	314,500	1,611	15,559	689	226,648	10,167	1,268	18,167	7,527
\$500,000 under \$1,000,000	636	616	421,999	1,546	14,523	472	325,926	10,306	1,185	19,971	11,160
\$1,000,000 or more	777	761	1,913,892	9,511	37,633	696	1,772,007	34,050	9,050	97,140	44,376
Retail trade: Gasoline service stations											
Total	16,100	14,346	3,382,269	29,290	192,303	6,854	1,837,254	102,662	17,184	192,532	77,038
Under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	800	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,420	1,018	38,155	733	1,728	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,817	1,549	116,902	2,162	10,318	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	5,834	5,633	836,210	6,885	58,867	2,559	391,870	29,409	3,737	42,049	12,432
\$200,000 under \$500,000	5,162	4,803	1,459,034	12,041	87,659	2,574	780,517	48,200	6,914	75,548	33,453
\$500,000 under \$1,000,000	695	646	417,000	4,115	18,128	360	233,542	6,271	3,052	28,179	10,530
\$1,000,000 or more	221	213	507,620	2,853	14,883	149	380,815	11,119	2,284	27,674	13,173
Retail trade: Other automotive dealers											
Total	5,876	4,644	902,956	10,010	61,725	3,327	720,229	56,932	7,896	91,326	37,512
Under \$10,000	804	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	669	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,389	1,052	73,290	1,135	2,070	985	68,087	3,579	1,080	13,300	4,179
\$100,000 under \$200,000	1,135	1,068	158,067	2,140	10,744	734	106,867	13,520	1,408	16,372	5,763
\$200,000 under \$500,000	1,288	1,262	392,563	3,804	34,300	985	306,546	28,201	2,951	37,039	16,453
\$500,000 under \$1,000,000	170	170	113,216	683	8,276	144	96,545	7,154	518	6,959	3,496
\$1,000,000 or more	87	87	150,999	1,077	5,958	77	135,490	5,375	1,027	12,656	5,656

Footnotes at end of table

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts ¹	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts ¹	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Barber shops											
Total	2,170	1,768	64,392	1,910	23,525	1,022	45,391	14,054	1,377	14,699	8,192
Under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	937	736	13,346	453	7,040	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000											
\$50,000 under \$100,000	1,023	889	48,212	1,397	13,685	688	40,172	9,515	1,244	12,705	5,378
\$100,000 under \$200,000											
\$200,000 under \$500,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
\$500,000 under \$1,000,000											
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Personal services, Other personal services											
Total	5,733	4,956	388,155	18,699	64,353	3,054	299,231	70,701	14,094	174,489	83,278
Under \$10,000	2,119	1,636	6,387	884	—706	752	2,843	—108	418	4,124	657
\$10,000 under \$25,000	1,017	750	12,306	1,660	1,701	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	719	719	26,337	1,737	7,018	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	684	684	46,857	2,852	12,285	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	654	637	99,680	4,211	21,409	503	77,309	17,017	3,725	41,131	23,141
\$200,000 under \$500,000	472	464	140,370	5,604	33,196	408	123,782	30,140	5,058	68,330	25,069
\$500,000 under \$1,000,000	68	66	56,218	1,751	9,450	55	47,937	8,062	1,572	9,254	9,520
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Business services											
Total	28,127	21,143	1,960,130	807,339	—122,007	15,598	1,896,107	—174,635	774,018	6,032,651	2,804,039
Under \$10,000	11,319	6,834	24,186	46,902	—70,259	4,960	17,526	—69,283	46,976	483,261	98,288
\$10,000 under \$25,000	5,595	4,428	76,061	14,783	16,783	2,891	49,842	10,447	11,151	104,895	45,334
\$25,000 under \$50,000	3,865	3,297	118,746	31,838	19,966	2,480	88,466	12,492	26,205	259,951	101,263
\$50,000 under \$100,000	3,487	3,259	234,309	48,026	49,904	2,656	192,469	36,802	45,375	327,955	146,147
\$100,000 under \$200,000	2,134	1,730	233,018	61,270	946	1,195	166,328	—8,902	58,740	399,689	174,853
\$200,000 under \$500,000	1,065	984	295,283	83,242	12,418	851	257,719	7,614	81,428	558,112	251,337
\$500,000 under \$1,000,000	399	360	232,018	125,225	—37,731	330	214,448	—38,110	119,773	782,385	393,234
\$1,000,000 or more	263	251	746,509	394,053	—114,034	235	709,309	—129,695	384,370	3,116,403	1,593,583
Automobile repair and services: Total											
Total	20,817	17,268	1,309,371	79,538	176,704	9,093	898,361	112,973	83,017	539,470	217,346
Under \$10,000	4,492	3,021	12,453	4,324	—5,830	1,220	5,005	—5,653	2,767	27,819	6,623
\$10,000 under \$25,000	4,023	3,605	62,265	7,789	9,190	1,767	29,463	1,762	5,610	58,567	26,021
\$25,000 under \$50,000	4,255	3,323	123,500	9,373	28,278	1,320	47,920	11,839	5,816	35,659	13,375
\$50,000 under \$100,000	3,786	3,185	219,624	12,225	43,487	1,829	132,870	25,936	8,069	73,042	17,804
\$100,000 under \$200,000	2,934	2,863	396,440	15,698	50,834	1,912	269,963	35,646	13,066	116,114	51,460
\$200,000 under \$500,000	1,118	1,073	308,229	9,977	36,999	851	246,803	30,404	9,074	83,733	33,265
\$500,000 under \$1,000,000	156	147	85,880	9,996	8,669	126	83,892	6,429	9,869	68,553	39,066
\$1,000,000 or more	53	51	90,980	10,156	4,877	45	82,645	4,610	8,746	75,983	29,712
Automobile repair and services: Automobile repair shops: Total											
Total	15,348	12,454	950,344	21,179	162,955	6,096	804,958	105,396	11,747	150,425	52,757
Under \$10,000	2,686	1,615	6,966	734	334	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	2,688	2,286	42,129	1,724	8,738	954	17,509	2,320	611	10,304	1,149
\$25,000 under \$50,000	3,472	2,739	102,823	3,557	24,819	937	34,672	10,651	752	10,015	3,539
\$50,000 under \$100,000	3,176	2,575	176,711	3,804	40,325	1,440	104,573	24,764	2,090	24,802	6,975
\$100,000 under \$200,000	2,389	2,322	324,972	7,014	51,781	1,505	213,546	36,540	4,642	57,097	23,676
\$200,000 under \$500,000	843	825	227,595	3,598	30,914	639	177,620	25,260	2,859	35,674	13,007
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile repair shops: General automobile repair shops											
Total	8,317	6,762	488,419	11,179	77,410	3,246	283,580	45,820	5,627	67,789	20,621
Under \$10,000	1,486	817	3,538	563	114	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,355	1,221	22,217	1,025	3,844	687	13,121	2,253	398	6,022	906
\$25,000 under \$50,000	2,335	1,869	69,470	2,083	19,456	736	26,926	8,073	533	7,038	2,287
\$50,000 under \$100,000	1,635	1,434	97,931	1,602	22,461	767	53,835	12,682	951	13,728	3,712
\$100,000 under \$200,000	1,001	934	130,463	3,615	12,601	468	63,570	7,486	1,982	18,198	5,658
\$200,000 under \$500,000	436	418	113,428	1,598	15,502	320	86,154	12,469	1,257	15,384	5,332
\$500,000 under \$1,000,000	69	69	51,372	493	3,432	51	39,384	2,992	366	4,586	2,374
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Other automobile repair											
Total	7,031	5,892	461,925	10,000	85,545	2,850	321,376	59,576	6,120	82,636	32,136
Under \$10,000	1,200	798	3,428	171	220	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	1,333	1,065	19,912	699	4,894	800	13,508	3,107	483	9,303	1,573
\$25,000 under \$50,000	1,137	870	33,353	1,474	5,363	673	50,738	12,082	1,139	11,074	3,263
\$50,000 under \$100,000	1,541	1,141	78,780	2,002	17,864	673	50,738	12,082	1,139	11,074	3,263
\$100,000 under \$200,000	1,388	1,388	194,509	3,399	39,180	1,037	149,976	28,054	2,660	38,899	18,018
\$200,000 under \$500,000	407	407	114,167	2,000	15,412	319	91,466	12,791	1,602	20,290	7,675
\$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile parking and other services											
Total	5,469	4,814	359,027	58,359	13,749	2,997	293,405	7,577	51,270	369,045	164,589
Under \$10,000	1,806	1,406	5,487	3,590	—6,164	671	3,041	—5,980	2,576	22,942	6,193
\$10,000 under \$25,000	1,335	1,319	20,136	6,065	—452	833	11,954	—558	4,999	48,263	24,872
\$25,000 under \$50,000	783	584	20,677	5,816	3,459	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	610	610	42,913	8,421	3,162	389	28,297	1,172	5,979	48,240	10,829
\$100,000 under \$200,000	545	541	71,468	8,684	—947	407	56,417	—894	8,424	59,017	27,784
\$200,000 under \$500,000	275	248	80,634	6,379	6,085	212	68,983	5,144	6,215	48,059	20,258
\$500,000 under \$1,000,000	77	68	49,306	9,471	4,348	68	49,306	4,348	9,471	63,498	36,276
\$1,000,000 or more	38	38	68,406	9,933	3,354	34	62,159	3,157	6,542	73,382	26,541

Footnotes at end of table

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts ¹	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts ¹	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Miscellaneous repair services											
Total	11,111	8,833	518,342	15,912	91,742	5,269	337,456	59,484	11,247	113,835	43,198
Under \$10,000	3,269	2,201	10,214	1,045	-613	1,335	7,230	-357	786	12,421	3,182
\$10,000 under \$25,000	2,336	1,537	26,502	1,888	4,931	935	16,807	3,406	1,459	14,134	6,005
\$25,000 under \$50,000	2,229	2,028	74,986	2,729	18,450	1,159	41,340	10,018	1,781	15,414	5,085
\$50,000 under \$100,000	2,037	1,836	123,220	4,092	29,469	1,036	75,324	17,098	2,130	17,898	8,763
\$100,000 under \$200,000	856	856	127,988	2,706	20,514	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	303	294	86,708	1,811	12,370	232	68,561	11,084	1,659	23,489	6,532
\$500,000 under \$1,000,000											
\$1,000,000 or more	81	81	66,724	1,641	6,621	51	45,640	5,228	1,502	12,404	5,193
Amusement and recreation services, including motion pictures											
Total	16,217	11,589	1,299,426	342,507	-213,818	7,844	1,194,885	-207,834	314,578	1,878,182	695,354
Under \$10,000	7,519	4,491	11,588	163,426	-222,460	2,459	6,176	-210,361	154,616	623,645	199,369
\$10,000 under \$25,000	3,093	2,304	38,725	9,163	-6,332	1,754	29,739	-7,283	7,721	86,335	40,798
\$25,000 under \$50,000	2,140	1,666	57,577	31,014	-18,800	795	25,442	-21,408	25,171	87,850	49,446
\$50,000 under \$100,000	1,509	1,425	95,373	12,463	16,495	1,110	75,490	11,949	11,156	93,213	33,379
\$100,000 under \$200,000	836	836	121,813	19,733	2,675	698	101,032	6,084	11,938	144,758	45,510
\$200,000 under \$500,000	712	564	174,992	19,956	-1,326	520	181,139	-2,192	19,464	260,986	83,039
\$500,000 under \$1,000,000	188	157	105,371	6,624	-676	156	104,644	-311	6,552	104,045	37,736
\$1,000,000 or more	220	154	693,987	80,128	16,606	152	691,223	15,688	77,961	475,350	206,077
Medical and health services: Total											
Total	17,492	14,003	4,220,051	71,128	1,530,778	11,493	3,821,813	1,374,885	83,552	967,567	304,449
Under \$10,000	1,833	732	3,143	1,799	-5,509	450	(*)	-3,930	1,351	32,166	1,768
\$10,000 under \$25,000	849	583	10,534	717	2,009	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,525	1,057	38,886	1,960	5,028	790	28,877	3,852	1,515	18,517	3,953
\$50,000 under \$100,000	2,434	1,899	141,090	3,461	45,444	1,344	101,873	30,278	2,609	39,982	8,469
\$100,000 under \$200,000	3,528	3,394	495,953	8,076	242,381	2,775	406,617	203,749	6,533	80,289	36,397
\$200,000 under \$500,000	5,473	4,779	1,451,550	20,184	703,709	4,218	1,289,140	619,906	18,046	240,423	94,570
\$500,000 under \$1,000,000	1,118	958	642,987	9,007	271,577	915	615,471	259,637	8,643	136,173	50,117
\$1,000,000 or more	732	601	1,435,915	25,924	266,139	584	1,370,321	261,081	24,289	408,602	108,143
Medical and health services: Offices of physicians											
Total	9,410	7,076	2,308,599	23,405	1,197,528	6,195	2,105,539	1,093,572	21,538	269,894	125,090
Under \$10,000	958	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,509	1,174	86,081	2,024	32,801	887	66,827	23,594	1,822	22,685	5,837
\$100,000 under \$200,000	1,466	1,332	205,302	2,120	126,769	1,181	178,793	111,937	1,505	20,858	9,795
\$200,000 under \$500,000	3,922	3,369	1,021,111	9,733	569,261	2,957	905,476	522,664	8,820	104,292	54,020
\$500,000 under \$1,000,000	769	635	422,660	3,532	233,896	609	405,308	223,488	3,452	41,455	19,884
\$1,000,000 or more	367	274	569,704	5,516	215,003	269	545,394	212,091	5,459	66,536	34,983
Medical and health services: Other medical and health services											
Total	8,082	6,927	1,911,452	47,723	333,250	5,298	1,718,074	281,293	42,014	697,873	179,359
Under \$10,000	875	524	(*)	1,614	-6,158	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	698	566	10,329	462	2,890	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	1,257	990	36,723	1,920	4,998	723	26,514	3,822	1,475	18,199	3,913
\$50,000 under \$100,000	925	725	55,009	1,437	12,643	457	35,046	6,684	787	17,297	2,632
\$100,000 under \$200,000	2,062	2,062	290,651	5,956	115,612	1,594	227,824	91,812	5,028	59,431	26,602
\$200,000 under \$500,000	1,551	1,410	430,439	10,451	114,448	1,261	383,664	97,242	9,226	136,131	40,550
\$500,000 under \$1,000,000	349	323	220,320	5,475	37,681	306	210,163	36,149	5,191	94,718	30,233
\$1,000,000 or more	365	327	866,211	20,408	51,138	315	824,927	48,990	18,830	342,066	73,160
Legal services											
Total	25,474	22,099	7,820,398	98,740	3,780,196	15,894	8,553,572	3,192,557	84,089	844,886	421,987
Under \$10,000	1,587	836	(*)	675	4,379	552	(*)	-2,416	582	7,903	3,301
\$10,000 under \$25,000	1,905	1,304	25,045	928	10,317	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	2,557	2,289	87,530	2,402	37,033	1,420	53,667	20,149	1,778	18,190	5,156
\$50,000 under \$100,000	4,828	4,024	305,056	6,734	152,903	2,620	200,265	97,483	4,547	39,027	14,804
\$100,000 under \$200,000	5,854	5,388	785,467	14,036	405,813	3,824	557,923	283,958	10,154	100,675	45,859
\$200,000 under \$500,000	5,946	5,531	1,731,650	18,982	882,055	4,490	1,425,399	705,677	15,731	166,005	88,329
\$500,000 under \$1,000,000	1,552	1,517	1,040,852	10,994	508,346	1,325	911,754	443,362	9,956	109,326	58,172
\$1,000,000 or more	1,245	1,210	3,642,219	43,989	1,759,350	1,129	3,393,296	1,641,192	41,030	397,042	204,993
Engineering and architectural services											
Total	8,278	4,249	1,401,289	16,449	251,579	3,407	1,238,210	225,555	14,632	142,740	63,406
Under \$10,000	1,603	734	(*)	600	-829	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	736	670	17,904	323	5,773	603	17,045	5,898	303	5,208	1,246
\$25,000 under \$50,000	(*)	802	49,020	1,474	18,555	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000											
\$100,000 under \$200,000	1,156	956	152,034	2,908	39,398	756	117,279	31,631	2,546	23,123	10,235
\$200,000 under \$500,000	965	791	241,515	2,989	48,969	721	219,268	45,597	2,745	27,662	12,003
\$500,000 under \$1,000,000	256	248	178,362	1,532	34,397	222	158,706	31,561	1,434	19,806	7,351
\$1,000,000 or more	224	182	760,180	6,623	105,296	171	688,966	97,793	6,357	55,928	27,058
Accounting, auditing, and bookkeeping services: Total											
Total	10,967	9,738	4,089,962	52,188	1,092,515	8,676	3,796,484	998,755	47,816	437,123	201,756
Under \$10,000	1,905	1,504	5,912	666	-2,370	1,170	3,608	-3,118	391	2,951	1,070
\$10,000 under \$25,000	666	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	886	819	30,574	888	9,152	618	23,099	7,680	827	5,700	2,158
\$50,000 under \$100,000	1,878	1,455	115,363	3,418	39,609	1,170	92,822	29,984	3,013	28,081	9,528
\$100,000 under \$200,000	2,374	2,240	325,376	5,798	110,065	2,240	325,376	110,065	5,798	44,356	25,747
\$200,000 under \$500,000	2,404	2,288	703,893	10,139	223,382	2,208	683,567	216,802	9,706	81,959	43,312
\$500,000 under \$1,000,000	587	578	387,728	4,551	115,977	560	371,642	112,915	4,453	39,107	20,663
\$1,000,000 or more	267	255	2,511,543	26,477	597,646	245	2,282,450	525,455	23,687	233,588	98,527

Footnotes at end of table

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts ¹	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts ¹	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts ¹	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Accounting, auditing, and bookkeeping services: Certified public accountants											
Total	7,563	6,754	3,864,732	47,330	1,034,602	6,236	3,584,713	944,187	43,420	391,850	180,075
Under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000	1,326	1,037	83,921	2,522	33,168	752	61,380	23,543	2,117	16,404	6,812
\$100,000 under \$200,000	2,014	1,880	276,467	4,311	91,653	1,880	276,467	91,653	4,311	26,399	15,533
\$200,000 under \$500,000	2,153	2,055	637,509	9,367	204,979	1,975	617,183	198,399	8,934	74,966	39,567
\$500,000 under \$1,000,000	533	524	354,956	3,978	106,005	515	350,318	104,720	3,961	32,738	18,495
\$1,000,000 or more	255	243	2,488,993	26,282	594,017	233	2,259,000	521,826	23,492	231,839	97,555
Accounting, auditing, and bookkeeping services. Other accounting, auditing, and bookkeeping services											
Total	3,404	2,984	225,230	4,858	57,913	2,440	211,771	54,568	4,396	45,273	21,683
Under \$10,000	1,305	1,171	4,266	531	—845	904	2,591	—1,292	302	2,261	981
\$10,000 under \$25,000	870	736	18,009	404	1,901	468	11,471	770	252	2,265	887
\$25,000 under \$50,000											
\$50,000 under \$100,000	912	778	80,351	2,383	24,853	778	80,351	24,853	2,383	25,636	12,930
\$100,000 under \$200,000	251	233	66,384	772	18,403	233	66,384	18,403	772	6,993	3,745
\$200,000 under \$500,000											
\$500,000 under \$1,000,000	66	66	56,220	768	13,601	57	50,974	11,824	687	8,118	3,140
\$1,000,000 or more											
Other services											
Total	23,940	11,565	826,524	46,647	59,567	5,686	502,996	13,972	35,446	345,567	100,497
Under \$10,000	12,959	3,920	11,350	17,160	—40,324	1,739	4,521	—33,813	15,153	66,402	34,522
\$10,000 under \$25,000	4,184	2,497	41,563	4,133	9,135	1,022	16,637	—2,922	1,809	19,326	4,229
\$25,000 under \$50,000	2,690	1,863	66,767	5,424	9,900	1,176	42,896	2,028	4,147	37,209	8,504
\$50,000 under \$100,000	1,599	1,365	92,611	4,652	17,532	736	49,765	10,934	3,177	39,829	11,669
\$100,000 under \$200,000	1,604	1,176	164,393	3,900	23,199	574	84,547	11,540	2,190	31,988	8,158
\$200,000 under \$500,000	707	589	178,444	5,327	31,299	341	106,674	19,923	4,015	55,937	12,350
\$500,000 under \$1,000,000	119	89	66,838	2,517	1,650	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more	78	66	204,596	3,534	7,177	44	159,930	7,734	2,640	34,961	8,706

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

¹Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	All active partnerships											
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All Industries	1,073,094	4,950,634	146,010,969	314,329	12,469,039	130,311	2,649,186	584,994	12,097,100	799,954	10,108,934	7,737,570
Agriculture, forestry, and fishing	123,173	351,082	12,812,792	11,390	206,943	12,365	134,807	78,891	853,022	109,156	982,412	895,644
Farms	110,106	317,936	11,530,643	6,384	103,935	10,091	97,761	70,304	629,454	87,270	909,681	787,784
Field crop	41,383	109,361	4,083,927	1,874	32,057	2,602	29,723	26,148	236,365	36,621	382,123	653,087
Fruit, tree nut, and vegetable	12,301	53,781	1,392,531	661	24,393	2,050	20,130	7,297	65,505	10,528	113,098	51,436
Livestock	52,529	144,735	5,720,865	2,977	37,354	4,870	42,176	35,042	299,439	46,679	399,305	65,696
Other	3,893	10,059	333,420	872	10,131	569	5,732	1,817	7,145	3,242	15,155	17,563
Agricultural services, forestry, and fishing	13,067	33,126	1,082,149	5,006	103,008	2,274	37,046	6,387	24,566	11,886	72,731	107,860
Mining	15,571	223,777	4,001,011	3,200	141,382	872	18,759	3,050	66,872	10,264	274,275	—499,956
Oil and gas extraction	12,974	213,238	2,826,571	2,032	66,391	597	11,075	2,066	71,372	8,519	162,466	—629,445
Other mining	2,597	10,539	1,174,440	1,168	74,991	275	7,684	984	15,600	1,745	111,789	129,409
Construction	60,784	135,463	12,347,998	23,484	510,633	14,239	239,291	31,183	309,780	43,738	273,559	794,397
General contractors	24,594	57,699	8,863,806	8,132	217,893	5,626	108,366	14,214	279,778	15,818	179,431	251,831
Special trade contractors	36,119	77,762	3,484,219	15,352	292,740	8,613	130,905	16,882	30,009	27,918	34,128	542,857
Plumbing, heating, and air conditioning	4,529	10,222	647,073	2,100	48,145	1,392	22,597	2,137	3,613	3,764	9,890	71,660
Painting, paper hanging, and decorating	4,511	9,339	254,032	1,741	25,232	1,081	12,179	1,320	1,274	3,221	4,526	62,965
Masonry, stonework, tile setting, and plastering	4,818	10,114	446,377	2,546	56,542	840	12,498	2,081	2,437	3,837	10,070	64,012
Contractors not elsewhere classified	22,161	47,947	2,109,737	8,965	162,821	5,300	83,631	11,364	22,685	17,096	69,642	324,220
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	29,326	74,535	6,842,600	9,821	448,989	6,838	122,318	14,168	77,399	23,219	246,837	341,027
Lumber and wood products, except furniture	5,158	12,385	1,050,981	2,156	59,991	1,276	25,545	2,800	22,267	4,341	61,139	13,986
Printing, publishing, and allied industries	4,834	12,225	513,826	1,535	76,383	1,337	16,379	1,896	4,162	3,315	12,428	67,489
Machinery, except electrical	2,376	5,337	151,454	903	39,629	625	14,048	1,332	6,549	1,992	10,579	87,034
Other manufacturing industries	16,958	44,588	4,762,499	5,227	272,987	3,400	66,344	8,338	42,961	13,571	162,691	192,538
Transportation, communication, electric, gas, and sanitary services	17,157	53,091	2,450,574	7,970	249,915	2,830	30,285	10,380	155,802	15,126	349,498	—25,161
Transportation	14,512	37,211	1,963,193	6,655	199,724	2,536	26,688	9,284	127,420	13,151	233,460	78,763
Trucking and warehousing	9,789	23,420	1,154,935	4,558	144,902	2,002	21,682	6,669	60,162	8,778	93,911	70,664
Other transportation	4,723	13,791	808,248	2,097	54,822	534	5,006	2,415	67,258	4,373	139,549	8,099
Communication, electric, gas, and sanitary services	2,645	15,880	487,391	1,315	50,191	294	3,597	1,096	28,442	1,975	116,038	—103,924
Wholesale and retail trade	193,466	449,210	45,168,485	106,818	2,707,965	45,838	577,031	97,664	274,972	154,798	463,422	2,856,574
Wholesale trade	31,003	76,327	16,009,402	14,456	583,275	7,264	132,007	15,325	75,255	21,853	121,848	819,555
Retail trade	162,289	372,524	29,133,499	92,130	2,122,773	38,561	444,439	82,242	199,554	132,873	341,367	1,836,270
Building materials, hardware, garden supply, and mobile home dealers	9,110	23,057	2,060,527	5,757	146,716	2,602	44,100	5,162	19,952	7,733	26,685	169,201
General merchandise stores	3,601	8,890	1,009,328	2,054	83,525	698	9,571	1,755	5,578	2,945	11,006	84,697
Food stores	22,870	49,457	6,298,968	12,158	364,996	4,969	57,538	11,015	22,281	19,400	53,661	263,913
Grocery stores	14,991	33,653	5,179,301	6,261	275,515	3,189	36,189	7,769	17,672	13,301	38,982	205,541
Other food stores	7,079	15,604	1,119,667	3,997	89,481	1,766	19,349	3,246	4,609	6,099	14,679	58,372
Automotive dealers and service stations	27,629	59,752	7,582,168	16,985	341,087	6,479	84,458	15,719	50,888	23,314	53,971	363,096
Motor vehicle dealers	5,653	12,701	3,014,909	3,093	110,814	1,874	28,900	3,902	29,484	4,324	14,671	93,686
Gasoline service stations	16,100	34,203	3,615,399	10,946	163,973	3,032	41,598	8,270	12,091	14,346	29,290	204,464
Other automotive dealers	5,876	12,848	951,860	2,946	66,300	1,573	14,060	3,547	9,303	4,644	10,010	64,946
Apparel and accessory stores	13,034	29,527	1,346,581	7,761	120,573	2,892	30,863	6,030	9,109	9,317	13,441	132,311
Furniture and home furnishings stores	11,049	25,368	1,720,168	6,053	117,165	2,901	33,990	5,765	12,136	9,016	17,234	126,382
Eating places	20,018	58,316	3,254,804	15,495	501,425	5,001	55,066	11,781	35,091	19,431	76,489	254,069
Drinking places	9,388	20,385	820,152	6,217	73,508	2,268	18,076	4,846	8,636	8,232	19,507	50,909
Liquor stores	4,198	9,291	1,006,656	2,947	44,858	1,612	16,936	2,558	5,904	3,918	8,796	58,614
Other retail trade	38,192	87,479	4,231,147	16,703	329,918	9,039	93,821	17,591	29,984	29,529	60,577	353,058
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	434,357	2,993,829	32,405,970	53,297	1,677,348	20,144	462,998	262,242	9,512,919	288,806	5,570,594	—3,651,802
Finance	106,595	1,422,954	6,002,111	2,968	490,811	3,724	205,354	35,301	622,316	12,759	114,014	143,028
Banking and credit agencies other than banks	1,928	12,524	175,229	474	28,574	382	5,229	797	31,677	517	6,254	31,118
Security, commodity brokers, and services	2,749	23,795	3,442,768	534	429,380	310	130,685	615	257,307	788	10,219	233,728
Holding and investment companies	102,418	1,386,635	2,384,114	1,661	31,857	3,032	69,440	33,889	533,332	11,454	97,541	—121,818
Insurance agents, brokers, and service	6,884	21,159	1,871,594	4,279	153,290	2,054	51,152	2,196	6,845	4,315	9,753	203,686
Real estate	320,878	1,549,716	24,732,265	46,049	1,033,244	14,366	206,492	224,745	8,683,758	271,732	5,446,827	—3,996,516
Operators and lessors of buildings	260,635	1,246,305	20,857,543	39,450	885,061	10,625	137,486	184,325	7,803,839	242,949	5,308,332	—3,620,350
Lessors, other than buildings	32,349	173,300	527,156	2,567	7,445	935	5,223	13,556	159,784	19,247	59,480	32,477
Real estate agents, brokers, and managers	15,901	70,229	1,103,310	2,805	76,527	1,671	32,718	6,603	202,682	6,412	47,628	—72,228
Other real estate	11,993	58,882	2,244,256	1,227	64,191	1,135	31,065	6,261	417,453	3,124	31,387	—336,915
Services	198,956	668,858	30,167,328	98,533	6,545,441	36,318	1,063,630	89,811	1,025,490	154,746	1,847,935	7,223,890
Hotels and other lodging places	14,434	70,081	2,841,136	8,334	518,154	1,824	29,426	11,376	440,935	13,094	360,819	—211,407
Motels, motor hotels, and tourist courts	7,003	35,353	1,533,327	5,003	280,301	1,206	17,321	5,842	229,407	6,475	195,078	—106,641
Other lodging places	7,431	34,728	1,307,809	3,331	235,853	618	12,105	5,434	211,528	6,619	165,741	—104,766
Personal services	24,099	53,869	1,170,098	11,285	188,949	5,600	67,799	10,470	15,168	21,155	96,568	212,635
Laundries, dry cleaning and garment services	8,153	19,383	441,087	3,603	66,179	1,197	10,072	4,106	9,666	7,335	29,818	55,330
Beauty shops	9,033	17,145	249,492	4,465	68,941	2,541	22,465	2,826	1,184	7,096	8,341	40,967
Barber shops	2,170	4,540	77,571	876	13,000	612	10,693	801	448	1,766	1,810	27,749

Business Returns/1975 • Partnerships

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of—		Business receipts ¹	Salaries and wages		Partnerships with 2 partners		Interest paid		Depreciation		Net income (less deficit)	
	Partnerships			Partners	Amount		Partnerships		Partnerships		Partnerships		
	(1)	(2)			(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)
Partnerships With and Without Net Income													
All industries	671,693	1,343,386	74,334,753	219,448	4,640,975	92,715	1,158,100	360,567	3,669,670	532,845	3,561,322	5,873,859	
Agriculture, forestry, and fishing	89,070	178,140	8,166,214	8,707	141,141	7,517	79,008	54,896	396,599	79,350	627,368	705,695	
Farms	78,392	156,784	7,449,727	4,694	61,294	5,732	52,276	49,838	382,335	69,641	575,046	615,768	
Field crop	28,785	57,570	2,754,516	1,273	19,959	1,390	14,954	18,520	148,922	25,518	251,594	427,715	
Fruit, tree nut, and vegetable	6,974	13,948	693,354	437	11,040	929	9,175	4,417	34,157	6,070	54,082	60,278	
Livestock	39,581	79,162	3,827,383	2,251	24,373	2,922	24,128	25,683	195,943	35,474	263,185	84,181	
Other	3,052	6,104	174,474	733	5,912	491	3,989	1,218	7,313	2,579	7,185	23,595	
Agricultural services, forestry and fishing	10,678	21,356	736,487	4,013	79,857	1,765	26,732	5,058	14,264	9,709	52,322	69,930	
Mining	5,351	10,702	1,668,879	1,534	60,194	379	8,052	1,368	27,534	3,844	102,491	53,584	
Oil and gas extraction	3,968	7,976	902,682	834	23,793	236	4,900	951	21,566	2,809	38,461	—37,516	
Other mining	1,363	2,726	766,197	700	36,401	143	3,152	417	5,968	1,035	64,030	91,110	
Construction	52,516	105,032	8,475,091	20,468	383,449	11,595	172,532	26,170	170,124	38,565	183,996	713,403	
General contractors	20,408	40,816	5,653,972	6,864	132,106	4,321	74,889	11,444	147,104	13,755	68,539	256,737	
Special trade contractors	32,037	64,074	2,814,146	13,604	251,343	7,274	97,643	14,659	23,007	24,810	75,458	456,957	
Plumbing, heating, and air conditioning	4,195	8,390	537,056	1,726	40,851	1,221	16,996	1,880	2,763	3,406	6,268	59,660	
Painting, paper hanging, and decorating	4,194	8,388	220,310	1,643	22,869	991	10,641	1,149	1,066	2,971	3,934	57,564	
Masonry, stonework, tile setting, and plastering	4,368	8,736	394,293	2,458	54,281	765	11,716	1,822	2,105	3,530	6,697	69,879	
Contractors not elsewhere classified	19,280	38,560	1,662,487	7,777	133,342	4,297	58,290	9,808	17,073	14,903	54,559	269,854	
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)	
Manufacturing	22,947	45,894	4,276,075	7,422	297,110	4,217	51,684	10,951	55,546	18,043	190,949	161,822	
Lumber and wood products, except furniture	4,167	8,334	656,957	1,734	45,871	779	9,217	2,197	17,666	3,553	45,652	25,267	
Printing, publishing, and allied industries	3,662	7,324	327,715	1,229	50,475	942	10,411	1,337	2,644	2,492	7,037	53,275	
Machinery, except electrical	2,072	4,144	327,902	723	30,817	418	7,411	1,086	7,686	1,705	7,988	31,044	
Other manufacturing industries	13,046	26,092	2,963,501	3,736	169,947	2,078	24,645	6,331	27,550	10,293	130,272	52,036	
Transportation, communication, electric, gas, and sanitary services	13,178	26,356	1,575,034	6,504	171,632	2,154	20,551	8,324	67,308	12,043	164,789	128,051	
Transportation	11,623	23,246	1,195,055	5,922	144,420	1,909	18,337	7,461	47,523	10,624	114,514	80,663	
Trucking and warehousing	6,052	16,104	743,366	4,135	104,845	1,512	14,442	5,817	30,815	7,258	64,257	57,761	
Other transportation	3,571	7,142	445,689	1,787	39,575	397	3,895	1,644	16,708	3,366	50,257	22,902	
Communication, electric, gas and sanitary services	1,555	3,110	379,979	582	27,212	(*)	(*)	863	19,785	1,419	50,275	47,388	
Wholesale and retail trade	161,707	323,414	30,043,312	87,742	1,794,243	35,153	381,000	80,897	160,419	129,549	322,589	1,876,124	
Wholesale trade	24,253	48,506	8,890,518	10,965	332,061	4,413	62,260	11,753	40,167	17,214	73,045	514,203	
Retail trade	137,291	274,582	21,132,522	76,758	1,461,036	30,738	318,646	69,058	140,160	112,336	249,386	1,359,432	
Building materials, hardware, garden supply and mobile home dealers	6,508	13,016	1,249,105	3,808	79,001	1,757	24,910	3,735	12,683	5,517	15,612	106,758	
General merchandise stores	2,739	5,478	699,796	1,484	55,512	302	4,420	1,269	3,560	2,235	7,501	67,998	
Food stores	16,967	33,934	4,563,273	10,283	239,302	4,048	42,075	9,631	17,019	16,596	40,839	201,453	
Grocery stores	12,917	25,834	3,749,695	7,062	179,350	2,720	29,480	6,911	13,299	11,318	29,684	158,726	
Other food stores	6,050	12,100	813,578	3,221	59,952	1,328	12,595	2,720	3,720	5,280	11,155	42,725	
Automotive dealers and service stations	24,520	49,040	5,959,854	14,850	261,018	5,383	64,618	13,760	35,367	20,352	40,584	307,319	
Motor vehicle dealers	4,762	9,524	2,045,953	2,435	66,835	1,424	18,522	3,282	19,796	3,514	6,909	70,980	
Gasoline service stations	14,674	29,348	3,160,749	9,996	142,979	2,795	36,454	7,754	12,966	12,986	23,254	103,960	
Other automotive dealers	5,084	10,168	753,152	2,419	51,204	1,164	9,842	3,124	7,445	3,852	8,421	53,077	
Apparel and accessory stores	11,280	22,560	931,143	6,477	77,973	2,323	19,936	5,153	6,942	8,026	10,319	90,917	
Furniture and home furnishings stores	9,220	18,440	1,074,706	5,175	69,658	2,308	24,126	4,680	7,573	7,562	12,688	101,123	
Eating places	18,665	37,330	2,095,726	12,752	342,391	4,073	39,774	9,544	19,640	15,826	51,653	148,202	
Drinking places	8,442	16,884	527,737	5,354	57,779	1,889	12,697	4,354	7,873	7,362	15,062	44,489	
Liquor stores	3,644	7,288	803,298	2,487	34,687	1,348	13,361	2,232	5,069	3,382	7,029	46,563	
Other retail trade	33,306	66,612	3,227,884	14,088	243,715	7,307	72,529	14,700	24,234	25,378	48,101	244,609	
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Finance, insurance, and real estate	184,745	369,490	9,125,483	19,755	357,952	7,874	120,498	116,119	2,445,083	140,250	1,364,605	—291,704	
Finance	30,202	60,404	1,098,436	931	15,388	681	17,169	12,111	142,415	6,085	24,855	202,652	
Banking and credit agencies other than banks	730	1,460	66,169	154	3,443	(*)	(*)	306	7,299	169	956	16,904	
Security commodity brokers and services	743	1,486	337,782	61	3,498	(*)	(*)	113	2,018	279	571	9,948	
Holding and investment companies	28,729	57,458	694,485	716	8,447	555	15,273	11,692	133,098	5,637	23,326	175,800	
Insurance agents, brokers, and service	4,889	9,778	528,757	2,966	57,209	1,471	29,114	1,391	3,656	2,992	5,048	92,375	
Real estate	149,654	299,308	7,498,290	15,858	285,355	5,722	74,215	102,617	2,299,012	131,173	1,334,702	—586,731	
Operators and lessors of buildings	124,746	249,492	5,738,922	11,746	207,063	4,056	40,421	90,310	2,019,551	116,977	1,275,500	—471,106	
Lessors, other than buildings	11,389	22,778	205,140	1,333	2,604	(*)	(*)	4,562	44,192	7,979	24,687	26,970	
Real estate agents, brokers and managers	8,212	16,424	626,405	2,245	55,870	1,116	21,735	4,194	61,701	4,818	24,690	18,867	
Other real estate	5,307	10,614	927,823	534	19,816	404	11,224	3,551	173,568	1,399	9,825	—163,462	
Services	141,942	283,884	10,971,535	67,298	1,634,831	23,757	324,706	61,815	326,931	111,165	644,347	252,264	
Hotels and other lodging places	6,707	17,414	1,116,839	4,623	158,874	999	11,383	6,618	129,285	8,036	118,181	27,800	
Hotels, motor hotels, and tourist courts	3,889	7,778	516,463	2,654	74,637	627	6,484	3,120	66,972	3,698	60,370	1,616	
Other lodging places	4,818	9,636	600,376	1,969	84,237	372	4,899	3,498	62,313	4,338	57,811	26,184	
Personal services	21,085	42,170	698,978	9,639	150,508	4,809	51,925	9,228	11,704	18,435	45,313	163,550	
Laundries, dry cleaning and garment services	6,745	13,490	316,021	2,763	46,912	882	7,368	3,528	6,817	6,060	22,458	44,037	
Beauty shops	7,557	15,114	236,224	4,131	66,357	2,474	22,373	2,792	1,175	6,754	6,196	37,150	
Barber shops	1,970	3,940	66,608	612	11,855	(*)	(*)	(*)	(*)	1,568	1,640	22,603	
Other personal services	4,813	9,626	260,125	2,133	25,384	908	12,708	2,307	3,431	4,053	15,019	59,760	
Business services	19,942	39,884	1,173,411	5,885	109,090	2,636	32,617	9,308	90,147	15,293	257,062	129,796	
Automobile repair and services	17,957	35,914	1,148,594	6,565	103,195	3,262	29,943	8,307	16,464	14,901	50,196	177,479	

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with 3 partners											
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	165,238	495,708	21,351,611	44,523	1,492,296	23,438	451,779	96,835	1,769,379	127,466	1,504,671	956,335
Agriculture, forestry, and fishing	21,087	63,261	2,633,083	1,625	27,627	3,119	28,117	13,896	139,303	19,535	207,222	182,723
Farms	19,297	57,891	2,460,493	884	24,672	2,833	24,672	12,984	133,724	17,846	198,207	170,284
Field crop	7,510	22,530	862,985	272	4,280	682	7,152	5,117	58,175	7,156	92,908	121,172
Fruit, tree nut, and vegetable	2,546	7,638	354,079	(*)	(*)	720	4,327	1,120	15,817	2,222	22,314	19,963
Livestock	8,797	26,391	1,176,818	526	7,607	1,380	12,204	6,452	57,926	8,025	78,430	26,036
Other	444	1,332	67,011	(*)	(*)	(*)	(*)	295	806	443	4,555	3,113
Agricultural services, forestry, and fishing	1,790	5,370	172,590	741	9,657	286	3,445	912	5,579	1,689	9,015	12,433
Mining	2,577	7,731	678,971	573	37,111	63	2,725	522	30,253	1,635	60,778	-343,581
Oil and gas extraction	1,919	5,757	380,528	370	16,702	39	1,633	230	27,317	1,280	43,213	-387,290
Other mining	658	1,974	298,443	203	20,409	44	1,092	292	2,936	355	17,565	43,509
Construction	6,034	18,102	1,965,353	2,447	60,019	1,984	49,691	3,687	48,079	4,042	35,274	135,778
General contractors	2,621	7,863	1,550,394	971	30,241	833	22,578	1,824	43,293	1,460	21,118	70,382
Special trade contractors	3,413	10,238	414,959	1,476	29,778	1,151	27,113	1,863	4,786	2,582	14,156	65,396
Plumbing, heating, and air conditioning	316	949	64,594	276	5,453	(*)	(*)	147	132	240	1,191	11,783
Painting, paper hanging, and decorating	317	951	33,722	(*)	(*)	(*)	(*)	(*)	(*)	250	592	5,401
Masonry, stonework, tile setting, and plastering	431	1,293	39,762	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,588
Contractors, not elsewhere classified	2,349	7,047	276,881	1,024	20,444	929	22,387	1,325	4,348	1,795	11,246	35,624
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	4,097	12,291	843,300	1,373	52,119	1,502	40,399	1,975	6,815	3,318	22,380	62,011
Lumber and wood products, except furniture	576	1,728	121,505	305	7,491	329	11,474	295	1,355	442	5,683	-479
Printing, publishing, and allied industries	776	2,328	55,203	82	4,027	159	2,274	207	606	561	1,857	-223
Machinery, except electrical	245	735	63,798	126	3,396	185	5,526	209	790	237	1,568	11,967
Other manufacturing industries	2,500	7,500	602,794	860	37,205	829	21,125	1,264	4,064	2,078	13,272	50,746
Transportation, communication, electric, gas, and sanitary services	1,641	5,523	287,249	601	34,985	291	5,493	1,230	24,087	1,704	96,829	-150,998
Transportation	1,606	4,818	258,301	567	28,765	272	4,643	1,141	23,826	1,469	44,517	-2,323
Trucking and warehousing	951	2,853	169,692	336	20,601	232	4,101	589	10,291	882	14,548	12,653
Other transportation	655	1,965	88,609	231	8,164	(*)	(*)	572	13,535	587	29,969	-14,976
Communication, electric, gas, and sanitary services	235	705	28,948	(*)	(*)	(*)	(*)	(*)	(*)	235	52,312	-148,675
Wholesale and retail trade	21,582	64,986	6,821,860	13,024	438,192	6,839	100,980	12,130	43,280	17,536	68,108	377,213
Wholesale trade	4,655	13,965	2,560,114	2,181	99,115	1,819	30,469	2,508	13,287	3,073	20,414	125,894
Retail trade	16,996	50,988	4,266,434	10,832	338,306	5,009	70,020	9,611	29,922	14,452	47,645	251,059
Building materials, hardware, garden supply, and mobile home dealers	1,565	4,695	368,944	1,245	24,891	629	10,672	1,056	3,575	1,347	3,927	30,059
General merchandise stores	525	1,575	147,573	387	13,068	234	2,513	365	1,214	440	1,383	8,304
Food stores	2,120	6,360	1,134,543	1,199	77,304	471	8,302	903	3,608	1,954	7,680	39,581
Grocery stores	1,398	4,194	908,272	687	59,851	208	3,936	544	3,046	1,308	5,736	28,107
Other food stores	722	2,166	196,271	512	17,453	263	4,366	359	562	646	1,944	10,474
Automotive dealers and service stations	2,531	7,593	978,634	1,796	49,350	808	13,162	1,673	9,114	2,476	8,312	37,875
Motor vehicle dealers	655	1,965	509,081	499	21,623	335	6,021	481	4,835	644	2,592	13,532
Gasoline service stations	1,237	3,711	318,318	838	15,749	186	3,395	826	3,171	1,193	4,559	13,980
Other automotive dealers	639	1,917	151,235	459	11,978	287	3,746	366	1,108	639	1,161	10,363
Apparel and accessory stores	1,190	3,570	232,426	904	24,508	376	5,665	680	1,266	903	1,912	20,906
Furniture and home furnishings stores	1,358	4,074	233,881	640	13,010	377	4,972	846	1,524	1,140	1,873	20,370
Eating places	2,456	7,368	425,402	2,015	71,336	521	6,221	1,465	5,635	2,197	10,420	24,338
Drinking places	685	2,055	70,134	668	11,497	(*)	(*)	381	436	676	3,575	4,108
Liquor stores	269	807	129,325	242	6,538	127	1,643	178	464	251	959	7,685
Other retail trade	4,297	12,891	535,572	1,736	46,804	1,172	12,192	2,045	3,026	3,068	7,604	57,833
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	79,853	238,959	4,227,900	9,210	162,344	3,571	55,754	49,990	1,341,893	56,753	768,888	-332,488
Finance	15,440	46,320	308,330	487	10,338	489	6,444	6,684	93,287	2,280	10,591	-52,007
Banking, and credit agencies other than banks	340	1,020	12,441	(*)	(*)	(*)	(*)	198	4,612	(*)	(*)	4,472
Security, commodity brokers, and services	516	1,548	43,366	201	5,848	(*)	(*)	153	3,950	255	786	10,216
Holding and investment companies	14,584	43,752	252,523	193	3,571	436	4,867	6,333	84,725	1,932	9,652	-66,695
Insurance agents, brokers, and service	1,115	3,345	110,529	677	16,458	411	10,736	445	621	737	1,111	29,157
Real estate	63,098	189,294	3,809,041	8,046	135,548	2,671	38,574	42,861	1,247,985	53,736	757,186	-308,638
Operators and lessors of buildings	51,541	154,623	3,106,344	6,877	114,187	2,019	19,922	36,803	1,128,534	48,003	734,246	-302,537
Lessors, other than buildings	6,419	19,257	106,855	561	2,557	(*)	(*)	2,814	25,912	4,204	9,668	20,237
Real estate agents, brokers, and managers	2,725	8,175	216,246	257	9,169	120	4,585	1,451	30,077	724	5,681	-2,906
Other real estate	2,413	7,239	379,596	351	9,625	346	13,212	1,793	63,462	805	7,591	-24,432
Services	26,265	84,855	3,893,895	15,670	679,899	6,049	168,620	13,205	135,869	22,943	245,192	1,025,777
Hotels and other lodging places	2,092	6,276	386,568	1,327	77,252	257	5,130	1,650	54,956	1,923	46,273	-28,648
Motels, motor hotels, and tourist courts	1,020	3,060	231,016	771	43,716	302	3,502	899	30,727	935	28,111	-9,171
Other lodging places	1,072	3,216	155,552	556	33,536	80	1,628	751	24,229	988	18,162	-19,477
Personal services	2,260	6,780	152,185	1,171	20,870	430	9,171	1,047	2,476	2,042	7,024	26,660
Laundries, dry cleaning and garment services	1,033	3,099	57,771	522	9,020	(*)	(*)	482	1,989	690	4,396	4,146
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	685	2,055	78,095	316	8,794	212	7,364	231	311	677	2,243	17,489
Business services	3,967	11,901	312,191	981	30,597	928	14,161	2,221	37,174	3,044	122,559	-19,209
Automobile repair and services	2,179	6,537	149,279	1,006	16,011	611	6,158	957	6,728	1,713	15,471	9,163
Automobile repair shops	1,423	4,269	92,897	639	10,123	469	5,255	578	1,424	1,157	2,602	9,955
General automobile repair shops	813	2,439	44,623	(*)	(*)	(*)	(*)	(*)	(*)	613	1,102	5,717
Other automobile repair	610	1,830	48,274	269	5,390	(*)	(*)	393	860	544	1,500	4,238
Automobile parking and other services	756	2,268	56,392	367	5,888	(*)	(*)	379	5,304	556	12,869	-792
Miscellaneous repair services	1,320	3,960	95,194	496	10,812	502	11,291	737	397	1,120	1,304	18,291
Amusement and recreation services, including motion pictures	2,355	7,065	139,008	4								

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of—		Business receipts ¹	Salaries and wages		Partnerships with 4 partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships			Amount	Partnerships		Partnerships		Partnerships			
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Partnerships With and Without Net Income												
All Industries	72,775	291,100	10,221,544	15,890	821,850	8,375	182,034	41,150	1,126,426	50,726	801,430	469,949
Agriculture, forestry, and fishing	5,989	23,956	722,196	479	12,509	899	9,609	3,831	36,366	5,194	57,823	58,987
Farms	5,715	22,860	651,475	404	6,551	777	7,780	3,464	34,502	5,013	54,850	57,149
Field crop	2,348	9,384	204,142	(*)	(*)	211	1,160	1,233	11,644	2,124	18,611	47,091
Fruit, tree nut, and vegetable	938	3,752	135,048	(*)	(*)	(*)	(*)	527	5,811	838	12,403	5,804
Livestock	2,254	9,016	227,858	140	2,050	379	3,233	1,527	15,311	1,941	21,828	5,625
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	274	1,096	70,721	75	3,958	122	1,829	167	1,864	181	2,773	1,838
Mining	1,252	5,008	304,153	159	10,817	29	1,038	388	4,696	714	25,109	-56,919
Oil and gas extraction	977	3,908	173,895	51	4,513	(*)	(*)	279	2,027	541	10,325	-61,914
Other mining	275	1,100	130,258	108	6,304	(*)	(*)	109	2,669	173	14,784	4,995
Construction	1,216	4,864	914,115	209	45,131	316	8,285	491	25,578	564	15,338	32,408
General contractors	766	3,064	823,512	142	40,270	261	6,380	328	24,861	257	13,087	21,244
Special trade contractors	450	1,800	90,603	67	4,861	55	1,905	163	7,717	307	2,251	11,164
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	418	1,672	68,750	55	4,270	(*)	(*)	131	506	294	1,958	9,310
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,070	4,280	441,495	479	18,298	526	11,935	847	4,491	1,066	10,248	33,227
Lumber and wood products, except furniture	278	1,112	77,814	73	2,282	132	3,173	259	688	278	2,978	2,785
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	644	2,576	324,025	294	11,039	272	7,214	448	3,325	640	6,082	26,166
Transportation, communication, electric, gas, and sanitary services	542	2,168	295,532	83	7,366	(*)	(*)	192	9,538	465	10,026	5,401
Transportation	492	1,968	275,020	44	3,509	(*)	(*)	159	9,033	415	8,661	2,944
Trucking and warehousing	320	1,280	131,603	(*)	(*)	(*)	(*)	107	6,816	252	4,632	1,662
Other transportation	172	688	143,417	(*)	(*)	(*)	(*)	(*)	(*)	163	4,029	1,282
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,891	22,764	2,509,199	3,183	141,792	2,278	41,106	2,823	15,425	4,199	23,099	136,253
Wholesale trade	1,013	4,052	1,195,179	516	43,206	490	12,509	490	5,059	662	9,115	59,043
Retail trade	4,678	18,712	1,314,020	2,667	98,586	1,786	28,667	2,333	10,366	3,537	13,984	77,210
Building materials, hardware, garden supply, and mobile home dealers	466	1,864	116,840	312	10,348	289	5,475	245	882	449	1,981	8,608
General merchandise stores	251	1,004	28,687	(*)	(*)	(*)	(*)	(*)	(*)	184	319	2,341
Food stores	701	2,804	238,626	412	16,531	275	3,089	327	719	567	1,912	3,378
Grocery stores	423	1,632	163,352	277	10,124	112	1,503	177	435	423	964	6,632
Other food stores	278	1,112	75,274	135	6,507	(*)	(*)	(*)	(*)	144	948	2,746
Automotive dealers and service stations	392	1,566	317,537	251	14,924	168	4,207	199	3,080	315	2,304	8,791
Motor vehicle dealers	196	784	231,876	121	9,878	85	2,730	99	2,413	130	1,522	5,019
Gasoline service stations	123	482	53,910	75	2,606	(*)	(*)	(*)	(*)	112	488	1,859
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	271	1,084	51,471	193	5,290	128	2,990	(*)	(*)	193	282	3,714
Furniture and home furnishings stores	252	1,006	149,396	97	10,785	(*)	(*)	92	1,625	109	800	6,887
Eating places	696	2,784	175,565	333	22,217	207	3,110	388	1,601	483	1,391	14,935
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	274	1,096	65,340	207	3,180	(*)	(*)	(*)	(*)	274	697	4,072
Other retail trade	1,156	4,632	158,922	603	11,118	357	5,055	629	1,387	813	2,434	18,822
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	46,919	187,876	2,784,866	5,456	124,935	2,160	25,145	27,891	941,138	30,937	536,540	-392,206
Finance	10,684	42,736	157,456	317	10,111	442	4,663	3,264	50,319	1,233	7,160	-34,106
Banking, and credit agencies other than banks	446	1,784	20,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,971
Security, commodity brokers, and services	43	172	33,848	13	3,276	(*)	(*)	15	1,373	(*)	(*)	11,965
Holding and investment companies	10,195	40,760	102,881	162	2,520	327	2,970	3,091	47,738	1,059	5,890	-53,062
Insurance agents, brokers, and service	468	1,872	52,413	318	6,760	(*)	(*)	(*)	(*)	191	572	21,273
Real estate	35,767	143,068	2,574,997	4,823	108,064	1,640	18,795	24,489	890,492	29,513	528,808	-379,373
Operators and lessors of buildings	28,386	113,544	2,302,727	4,421	95,354	1,317	21,079	21,079	808,706	26,120	518,279	-336,894
Lessors, other than buildings	4,792	19,168	67,120	248	740	(*)	(*)	1,865	16,017	2,933	7,321	11,028
Real estate agents, brokers, and managers	1,327	5,308	50,979	327	2,709	(*)	(*)	683	35,065	250	1,411	-27,770
Other real estate	1,262	5,048	154,171	117	9,261	124	4,184	862	30,704	210	1,797	-25,737
Services	10,096	40,384	2,249,888	5,640	461,002	2,131	94,231	4,887	89,194	7,587	123,447	652,798
Hotels and other lodging places	1,082	4,328	219,848	521	42,068	124	2,081	829	41,413	864	34,198	-37,136
Motels, motor hotels, and tourist courts	532	2,128	149,891	346	29,636	86	1,519	496	27,815	448	24,031	-27,935
Other lodging places	550	2,200	69,957	175	12,432	(*)	(*)	333	13,598	415	10,167	-9,201
Personal services	432	1,728	56,938	298	9,450	(*)	(*)	(*)	(*)	432	2,793	13,722
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,806	7,224	169,580	299	19,549	(*)	(*)	968	22,017	1,221	56,172	-8,631
Automobile repair and services	345	1,380	65,748	142	7,823	(*)	(*)	249	1,716	329	4,343	13,045
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	157	628	28,385	(*)	(*)	(*)	(*)	(*)	(*)	141	3,932	4,601
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	949	3,796	85,544	341	17,166	290	3,494	207	9,563	608	8,192	-25,258
Medical and health services	887	3,548	48,815	799	66,616	80	8,007	373	4,845	694	4,728	216,233
Offices of physicians	707	2,828	329,559	636	54,245	(*)	(*)	275	1,109	543	2,639	184,828
Other medical and health services	180	720	140,256	163	32,371	(*)	(*)	98	3,736	151	2,089	31,405
Legal Services	1,919	7,676	660,883	1,883	130,932	379	20,490	830	1,629	1,770	7,508	347,851
Engineering and architectural services	559	2,232	202,828	201	59,888	322	10,688	184	735	276	1,222	26,493
Accounting, auditing, and bookkeeping services	938	3,752	253,540	860	77,682	440	32,323	599	1,172	851	3,072	82,624
Certified public accountants	903	3,612	259,124	825	76,839	440	32,323	573	1,068	625	3,054	80,248
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,094	4,376	41,711	277	7,220	(*)	(*)	475	5,722	456	1,099	-2,248
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

All figures are estimates based on samples—money amounts are in thousands of dollars

Industry	Partnerships with 5 or more partners											
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	163,390	2,820,440	40,103,061	34,668	5,333,918	14,763	857,273	86,642	5,531,625	88,917	4,221,411	437,427
Agriculture, forestry, and fishing	7,027	85,705	1,071,299	579	25,866	830	18,073	4,268	80,754	5,077	80,199	-51,765
Farms	5,702	80,401	968,948	402	16,130	1,303	13,033	4,018	77,893	4,770	61,578	-55,418
Field crop	2,742	19,877	262,584	170	3,123	319	8,427	1,278	16,824	1,823	19,010	27,109
Fruit, tree nut, and vegetable	1,843	28,443	210,050	96	8,853	232	3,730	1,233	29,720	1,398	25,236	-54,609
Livestock	1,897	30,166	448,806	60	3,324	189	2,611	1,380	30,259	1,439	35,862	-50,144
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	325	5,304	1,02,351	177	9,536	81	5,040	250	2,861	307	8,621	3,651
Mining	6,391	200,336	1,349,008	934	33,260	381	8,946	772	24,489	4,071	65,697	-152,950
Oil and gas extraction	6,090	195,597	1,169,466	777	21,383	316	4,380	606	20,462	3,889	70,487	-142,725
Other mining	301	4,739	179,542	157	11,877	65	2,566	166	4,027	182	15,410	-10,225
Construction	1,018	7,465	993,439	360	22,034	344	8,763	615	86,017	565	58,951	-87,192
General contractors	799	5,956	855,328	155	15,276	211	4,539	618	64,518	346	56,688	-96,532
Special trade contractors	219	1,509	137,511	205	6,758	133	4,244	197	1,499	219	9,340	9,340
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	114	668	101,619	109	4,765	(*)	(*)	100	758	114	1,879	9,432
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	1,212	12,070	1,281,930	547	81,462	393	16,298	393	11,087	792	23,260	84,167
Lumber and wood products, except furniture	1,217	12,111	194,705	44	4,347	36	1,581	49	2,558	66	6,826	-13,567
Printing, publishing, and allied industries	265	2,049	92,639	129	16,941	114	2,146	(*)	(*)	131	2,445	10,124
Machinery, except electrical	42	390	122,407	37	5,378	(*)	(*)	(*)	(*)	33	924	24,020
Other manufacturing industries	768	8,420	872,179	337	54,796	221	13,360	295	8,022	560	13,065	63,590
Transportation, communication, electric, gas, and sanitary services	1,596	16,044	292,759	782	35,932	347	3,644	634	54,929	614	77,854	-7,615
Transportation	791	7,179	234,807	122	23,030	319	3,225	523	47,038	543	65,768	-2,521
Trucking and warehousing	466	3,183	104,274	53	17,329	244	2,975	376	12,240	386	10,474	-1,412
Other transportation	325	3,996	130,533	69	5,701	(*)	(*)	147	34,798	257	55,294	-1,109
Communication, electric, gas, and sanitary services	805	11,865	57,952	660	12,902	(*)	(*)	111	7,891	271	12,086	-5,094
Wholesale and retail trade	4,406	38,046	5794,114	2,687	333,738	1,570	53,855	1,814	35,848	3,514	49,626	268,984
Wholesale trade	1,082	9,804	3363,591	794	108,893	542	26,769	574	16,742	904	19,274	120,415
Retail trade	3,324	28,242	2430,523	1,873	224,845	1,028	27,086	1,240	19,106	2,610	30,352	148,569
Building materials, hardware, garden supply, and mobile home dealers	571	3,482	325,636	392	32,478	127	3,043	145	2,812	420	5,165	23,775
General merchandise stores	86	1,232	12,272	75	1,552	37	665	37	665	86	1,303	6,054
Food stores	282	2,359	362,526	264	31,759	175	4,072	154	935	281	3,230	13,501
Grocery stores	253	2,133	327,882	235	26,190	163	3,270	137	692	252	2,598	11,074
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	186	1,551	326,083	88	15,795	120	2,271	87	3,327	171	2,771	9,111
Motor vehicle dealers	40	428	227,999	36	12,478	30	1,527	40	2,450	36	1,648	4,155
Gasoline service stations	66	652	83,322	37	2,639	(*)	(*)	(*)	(*)	55	988	5,363
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	293	2,313	131,541	187	12,802	65	2,272	(*)	(*)	195	928	16,774
Furniture and home furnishings stores	219	1,846	262,185	141	23,712	55	3,166	147	1,414	207	1,875	8,002
Eating places	1,201	11,836	558,111	395	65,481	200	5,981	364	7,955	925	11,277	36,614
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	431	3,344	308,769	276	27,280	203	4,045	217	1,337	270	2,438	33,794
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and retail estate	123,040	2,197,704	18,267,721	18,874	1,032,117	6,539	261,601	88,242	4,784,805	60,866	2,900,561	-2,835,404
Finance	50,269	1,273,494	4,437,869	1,234	454,974	2,112	177,078	13,242	536,295	3,161	71,408	26,489
Banking and credit agencies other than banks	412	8,260	75,892	85	20,897	156	2,989	135	18,598	93	4,966	2,771
Security, commodity brokers, and services	947	20,589	3,027,772	259	416,756	242	127,759	334	249,966	242	8,771	201,579
Holding and investment companies	48,910	1,244,845	1,334,225	890	17,319	1,714	46,330	12,773	267,771	2,826	57,871	-177,861
Insurance agents, brokers, and service	412	6,184	979,895	318	72,866	94	9,615	222	2,241	395	3,022	60,881
Real estate	72,359	918,046	10,849,937	17,322	504,277	4,333	74,908	54,778	4,246,269	57,310	2,826,131	-2,722,774
Operators and lessors of buildings	55,962	728,646	9,709,550	16,406	468,467	3,233	54,970	46,133	3,947,048	51,649	2,780,307	-2,509,813
Lessors, other than buildings	9,749	112,097	148,041	425	1,544	549	2,869	4,315	73,663	4,131	17,804	-27,258
Real estate agents, brokers, and managers	3,637	40,322	40,322	266	8,624	290	4,624	2,275	75,839	520	15,846	-60,419
Other real estate	3,011	36,861	782,668	225	25,487	281	2,445	2,955	148,719	710	12,718	-125,284
Services	16,633	259,735	13,051,910	9,925	3,769,709	4,379	466,073	6,704	473,696	13,051	634,846	3,019,031
Hotels and other lodging places	2,553	42,063	1,117,881	1,863	237,960	444	10,832	2,278	215,281	2,271	162,167	-173,423
Hotels, motor hotels, and tourist courts	1,562	22,387	635,957	1,232	132,312	316	5,818	1,427	103,893	1,393	62,566	-71,151
Other lodging places	991	19,676	481,924	631	105,648	128	5,016	852	111,388	878	79,501	-102,272
Personal services	322	3,191	59,997	177	8,121	(*)	(*)	(*)	(*)	248	8,703	8,703
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	2,412	28,685	517,399	319	58,324	213	11,748	1,529	135,567	1,585	371,546	-206,332
Automobile repair and services	336	4,360	64,241	87	7,640	(*)	(*)	247	3,391	325	9,529	-632
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	290	1,959	49,295	(*)	(*)	(*)	(*)	210	3,316	281	9,385	-1,460
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	3,233	57,403	648,223	911	148,547	792	18,774	1,110	41,730	1,802	254,713	-404,784
Medical and health services	1,674	24,017	2,098,445	1,263	571,254	525	100,878	795	23,040	1,138	21,521	581,749
Offices of physicians	1,062	16,997	2,963,947	878	363,732	215	88,232	363	3,024	677	7,054	521,881
Other medical and health services	612	6,951	661,395	385	207,522	310	12,746	412	20,016	461	14,467	59,868
Legal services	3,874	41,545	4,840,895	3,756	1,228,184	1,026	128,399	1,741	9,950	3,815	56,660	2,418,157
Engineering and architectural services	201	1,619	630,327	181	200,770	101	14,278	116	2,624	164	5,599	86,233
Accounting, auditing, and bookkeeping services	1,299	16,997	2,963,947	1,088	1,299,225	561	90,808	728	15,149	1,139	32,542	741,479
Certified public accountants	1,082	15,456	2,902,617	996	1,271,705	593	163,566	653	14,814	562	31,564	719,427
Other accounting, auditing, and bookkeeping services	157	1,441	81,330	90	17,520	88	7,242	75	235	157	978	22,052
Other services	2,604	41,492	103,395	261	17,786	358	3,727	1,117	26,267	461	18,311	-46,596
Nature of business not allocable	(*)	(*)	(*)	—	—	—	—	—	—	(*)	(*)	(*)

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	All active partnerships										
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation	
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Partnerships With Net Income											
All industries	581,134	2,823,089	113,023,141	223,246	10,136,622	62,509	1,813,991	327,086	3,362,985	507,911	1,882,012
Agriculture, forestry, and fishing	74,143	191,631	9,604,532	6,727	141,433	7,304	84,837	45,004	295,479	65,910	591,800
Farms	66,119	171,201	8,713,773	3,084	56,651	5,698	54,254	40,875	283,892	56,575	1,789,882
Field crop	29,211	75,523	3,391,397	936	19,614	1,906	18,199	18,147	136,497	25,476	274,614
Fruit, tree nut, and vegetable	6,412	20,907	1,093,958	189	14,767	1,200	11,383	3,871	28,594	5,696	57,738
Livestock	29,118	71,231	3,994,936	1,483	13,829	2,142	20,404	18,116	117,269	26,313	212,238
Other	1,376	3,540	233,482	476	8,441	450	4,268	741	1,532	1,090	6,795
Agricultural services, forestry, and fishing	8,024	20,430	890,759	3,643	84,782	1,606	30,593	4,129	11,587	7,335	163,954
Mining	8,475	143,334	3,345,879	2,055	93,537	807	11,023	1,795	49,930	6,271	183,684
Oil and gas extraction	7,214	139,677	2,186,479	1,452	43,599	503	7,083	1,191	41,183	5,184	112,031
Other mining	1,261	3,657	1,159,400	603	49,938	104	3,940	604	6,747	1,087	71,653
Construction	45,076	96,763	9,394,089	17,712	373,970	7,121	129,935	22,463	100,917	33,595	165,479
General contractors	15,578	35,316	6,365,843	5,173	124,919	2,503	50,716	8,583	79,129	10,683	88,346
Special trade contractors	29,431	63,313	3,026,989	12,539	249,059	4,618	78,219	13,813	21,775	22,912	77,133
Plumbing, heating, and air conditioning	3,962	6,670	552,734	1,673	37,285	814	14,334	1,762	2,763	3,121	6,768
Painting, paper hanging, and decorating	3,960	8,237	241,602	1,525	23,808	530	6,894	1,237	1,252	2,938	4,297
Masonry, stonework, tile setting, and plastering	4,027	8,448	399,244	2,258	51,931	(*)	(*)	1,823	2,168	3,264	9,046
Contractors, not elsewhere classified	17,482	37,956	1,833,409	7,083	136,035	2,853	50,142	8,991	15,592	13,589	55,022
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—
Manufacturing	20,479	50,286	5,443,038	7,440	325,683	4,378	88,908	10,272	42,212	16,490	143,492
Lumber and wood products, except furniture	3,653	8,333	574,830	1,525	42,889	769	13,580	1,926	6,944	3,174	26,920
Printing, publishing, and allied industries	3,429	8,859	442,200	1,154	54,984	854	12,101	1,347	2,889	2,404	10,102
Machinery, except electrical	1,746	3,861	367,375	608	25,937	347	9,656	911	2,134	1,429	8,312
Other manufacturing industries	11,651	29,433	4,058,633	4,153	191,853	2,408	53,571	6,088	30,245	9,483	98,158
Transportation, communication, electric, gas, and sanitary services	11,053	34,194	1,896,448	5,538	200,233	1,504	16,597	6,397	41,133	9,633	108,702
Transportation	9,258	22,826	1,476,773	4,573	158,255	1,307	13,792	5,713	31,834	8,374	76,629
Trucking and warehousing	6,237	14,508	868,450	3,922	110,909	922	10,009	4,248	25,714	5,802	109,125
Other transportation	3,021	8,318	588,323	1,593	46,870	385	3,783	1,464	6,120	2,772	14,790
Communication, electric, gas, and sanitary services	1,795	11,368	419,675	965	41,978	197	2,805	684	9,299	1,259	32,073
Wholesale and retail trade	137,175	317,533	40,102,618	80,218	2,313,744	29,113	417,035	68,496	192,362	112,953	361,858
Wholesale trade	22,459	55,608	14,698,557	10,898	521,958	4,941	106,120	11,343	56,595	16,739	102,414
Retail trade	114,609	261,700	25,378,927	69,290	1,799,869	24,159	310,330	57,123	135,644	96,173	258,291
Building materials, hardware, garden supply, and mobile home dealers	7,083	17,860	1,856,524	4,614	128,083	2,097	34,329	4,212	13,920	6,128	21,712
General merchandise stores	2,490	5,997	928,522	1,530	74,694	496	7,398	1,199	3,430	1,716	8,838
Food stores	16,806	37,307	5,541,397	9,484	316,496	3,316	40,253	7,889	16,285	14,764	42,878
Grocery stores	12,075	26,888	4,604,690	6,699	239,576	2,351	29,827	5,821	10,621	10,764	32,367
Other food stores	4,731	10,419	936,507	2,785	76,920	965	10,426	2,066	2,762	4,090	10,511
Automotive dealers and service stations	22,036	47,544	6,616,517	13,973	293,223	4,120	54,113	12,168	36,499	18,960	42,240
Motor vehicle dealers	4,628	10,463	2,653,797	2,483	97,363	1,518	22,915	3,036	23,666	3,581	12,103
Gasoline service stations	13,425	28,463	3,173,333	9,093	138,211	1,825	22,508	6,731	6,952	12,159	22,927
Other automotive dealers	3,985	8,616	789,387	2,397	57,649	777	8,690	2,401	5,661	3,220	7,210
Apparel and accessory stores	8,337	19,362	1,207,135	5,622	107,549	1,919	23,256	4,020	6,404	6,166	11,070
Furniture and home furnishings stores	7,702	18,850	1,524,592	4,590	104,107	1,560	23,242	4,257	9,555	6,570	13,737
Eating places	16,164	41,170	2,707,140	11,003	395,187	3,240	40,719	7,823	19,781	13,723	52,857
Drinking places	6,268	13,600	491,660	4,033	54,610	1,223	12,516	3,090	6,071	5,581	12,133
Liquor stores	3,215	7,128	694,832	2,485	39,134	1,135	11,997	1,922	4,789	2,952	6,356
Other retail trade	24,506	54,862	3,610,606	11,956	276,586	5,053	62,505	10,543	18,910	19,151	46,612
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	225,986	1,546,274	17,143,732	26,119	907,933	10,585	227,582	112,627	2,337,660	150,733	1,438,161
Finance	58,266	879,044	4,822,825	1,652	400,535	1,943	123,545	14,973	402,301	6,571	32,831
Banking and credit agencies other than banks	1,506	7,585	164,751	389	29,036	356	4,804	651	23,227	406	4,050
Security, commodity brokers, and services	1,506	14,650	2,588,660	427	358,979	222	103,819	317	234,270	474	8,666
Holding and investment companies	55,254	856,809	2,069,414	836	12,520	1,365	14,922	14,005	144,804	5,691	21,734
Insurance agents, brokers, and service	5,792	15,697	1,199,812	3,633	111,157	1,757	38,765	1,757	4,773	3,660	27,767
Real estate	161,928	651,533	11,121,095	20,834	396,241	6,885	65,272	95,897	1,930,786	140,502	1,398,058
Operators and lessors of buildings	130,461	522,063	8,802,445	15,947	310,063	4,913	34,160	83,696	1,797,782	121,793	1,351,531
Lessors other than buildings	19,507	88,229	431,675	1,933	5,168	418	2,010	5,270	12,968	26,448	22,207
Real estate agents, brokers, and managers	6,634	20,089	773,832	2,246	57,195	952	19,451	3,332	34,488	4,085	13,780
Other real estate	5,326	21,152	1,113,143	708	23,815	602	9,651	3,599	68,936	1,656	6,299
Services	138,510	440,399	26,081,204	77,419	5,779,678	21,828	839,005	50,005	302,966	112,223	688,434
Hotels and other lodging places	6,894	25,817	1,345,580	4,243	205,243	1,056	16,831	5,191	97,649	6,352	103,125
Motels, motor hotels, and tourist courts	3,027	13,121	682,243	2,271	109,133	664	9,908	2,526	56,047	2,867	60,507
Other lodging places	3,867	12,696	663,337	1,972	96,110	392	8,923	2,665	41,802	3,485	42,618
Personal services	17,183	37,697	973,506	7,810	156,801	3,361	42,524	7,200	9,852	15,201	39,265
Laundries, dry cleaning and garment services	5,966	12,884	358,148	2,511	54,134	883	7,276	2,611	5,562	5,264	19,325
Beauty shops	5,557	11,926	198,791	2,993	55,466	1,403	11,717	1,989	849	5,021	4,643
Barber shops	1,969	4,138	72,650	611	12,198	(*)	(*)	801	448	1,634	26,070
Other personal services	3,791	6,643	343,917	1,695	35,003	664	14,884	1,799	2,993	3,282	13,711
Business services	18,337	49,996	1,585,402	5,472	176,784	2,175	40,363	6,578	56,678	14,531	188,586
Automobile repair and services	15,334	33,493	1,212,526	6,114	112,849	2,009	22,701	6,628	14,052	12,520	47,960
Automobile repair shops	12,332	26,140	931,468	4,997	96,833	1,554	19,505	4,851	5,329	10,040	16,811
General automobile repair shops	6,547	14,022	459,830	2,358	30,510	721	2,114	2,114	2,555	5,326	8,170
Other automobile repair	5,785	12,118	471,638	2,639	56,323	833	11,403	2,737	2,774	4,714	8,641
Automobile parking and other services	3,002	7,353	281,058	1,117	26,018	455	3,196	7,737	6,723	2,480	41,521
Miscellaneous repair services	7,998	17,306	468,971	2,468	40,687	1,583	19,620	3,705	3,273	6,385	11,639
Amusement and recreation services, including motion pictures	7,379	43,768	1,140,669	2,850	174,129	1,167	13,682	2,705	23,115	5,772	64,771
Medical and health services	15,294	52,699	4,948,096	12,354	1,030,099	1,904	152,321	5,814	31,724	12,287	55,268
Offices of physicians	8,906	35,383	3,253,730	7,325	628,363	856	123,928	2,721	7,583	6,811	22,194
Other medical and health services	6,388	17,316	1,694,366	5,029	401,736	1,048	28,393	3,093	24,141	5,476	33,074
Legal services	23,835	89,379	7,921,863	21,421	1,762,721	3,297	204,888	9,896	23,454	20,945	97,493
Engineering and architectural services	4,667	12,174	1,487,284	2,697	361,857	965	45,892	1,875	6,612	3,487	14,905
Accounting, auditing, and bookkeeping services	8,293	35,885	4,140,135	7,746	1,620,930	2,791	266,241	4,888	22,978	6,197	50,287
Certified public accountants	6,879	29,582	3,927,387	6,212	1,557,401	2,294	252,454	3,917	21,579	6,137	46,497
Other accounting, auditing, and bookkeeping services	2,404	6,293	212,748	1,534	63,529	497	13,787	971	1,399	2,060	6,547
Other services	12,306	42,185	857,172	4,244	117,578	1,520	13,942	3,525	13,579	6,546	15,115
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Partnerships with 2 partners											Net income
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All Industries	444,955	889,910	59,659,195	163,290	3,871,773	54,254	709,680	224,345	1,258,901	357,905	1,620,208	10,050,563
Agriculture, forestry, and fishing	54,305	108,610	6,371,957	5,269	95,155	4,641	53,560	33,643	201,428	48,487	395,993	1,277,684
Farms	47,512	95,024	5,757,589	2,304	28,312	3,274	30,425	30,080	192,513	42,214	357,146	1,154,504
Field crop	20,005	40,010	2,254,507	632	10,836	905	8,328	13,196	93,613	17,436	181,569	571,989
Fruit, tree nut, and vegetable	4,071	8,142	598,628	(*)	(*)	646	6,422	2,816	15,908	3,594	35,730	137,860
Livestock	22,256	44,512	2,754,156	1,104	6,546	1,308	12,465	13,491	82,012	20,207	145,507	412,028
Other	1,180	2,360	150,298	447	5,503	(*)	577	980	977	977	4,340	36,627
Agricultural services, forestry, and fishing	6,793	13,586	614,368	2,965	66,843	1,367	23,135	3,563	8,915	6,273	28,847	119,180
Mining	3,325	6,650	1,363,262	1,203	40,982	235	4,066	1,178	9,564	2,674	65,151	484,522
Oil and gas extraction	2,511	5,022	710,325	764	17,261	196	2,459	845	5,876	1,894	25,771	310,695
Other mining	814	1,628	652,937	439	23,721	39	1,607	333	3,708	780	39,380	173,827
Construction	39,312	78,624	6,521,429	15,494	301,496	5,442	80,571	19,103	62,230	29,567	117,024	942,327
General contractors	13,260	26,520	4,054,102	4,446	86,494	1,786	29,278	7,077	45,118	9,328	56,303	453,502
Special trade contractors	25,985	51,970	2,466,070	11,048	215,002	3,676	51,293	11,959	20,239	20,239	60,994	488,766
Plumbing, heating, and air conditioning	3,612	7,224	1,481,945	1,383	31,422	727	9,944	1,589	2,547	2,847	7,390	65,954
Painting, paper hanging, and decorating	3,643	7,286	207,880	1,427	21,445	440	5,356	1,066	1,044	2,688	3,705	57,995
Masonry, stonework, tile setting, and plastering	3,652	7,304	350,922	2,179	50,108	(*)	(*)	1,659	1,948	3,032	8,064	75,163
Contractors, not elsewhere classified	15,078	30,156	1,445,323	6,059	112,027	2,097	29,162	7,545	11,563	11,872	41,835	289,654
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)
Manufacturing	16,711	33,422	3,306,743	5,637	197,049	2,730	35,911	6,233	28,817	13,115	107,058	551,196
Lumber and wood products, except furniture	2,984	5,968	383,970	1,203	33,515	440	3,719	1,502	4,987	2,572	19,727	53,874
Printing, publishing, and allied industries	2,710	5,420	285,758	901	45,790	556	7,559	1,085	1,830	6,186	56,624	56,624
Machinery, except electrical	1,584	3,168	193,069	503	18,484	276	6,456	807	1,704	1,284	6,241	46,862
Other manufacturing industries	9,433	18,866	2,440,646	3,030	96,260	1,458	18,177	4,839	20,175	7,429	74,904	393,836
Transportation, communication, electric, gas, and sanitary services	8,641	17,282	1,278,767	4,584	138,457	1,184	10,598	5,305	24,645	7,904	79,865	201,093
Transportation	7,477	14,954	936,632	4,173	113,275	1,006	8,715	4,680	17,615	6,809	54,101	140,216
Trucking and warehousing	5,115	10,230	567,140	2,689	78,482	866	5,891	3,595	14,850	4,617	46,176	78,035
Other transportation	2,362	4,724	369,492	1,484	34,793	320	2,824	1,085	2,765	2,192	7,925	62,181
Communication, electric, gas, and sanitary services	1,164	2,328	342,135	411	25,182	(*)	(*)	625	7,030	1,095	25,764	60,877
Wholesale and retail trade	115,655	231,310	26,416,193	66,782	1,527,689	22,104	261,930	57,385	128,913	95,192	252,059	2,123,456
Wholesale trade	17,636	35,272	8,072,127	8,245	293,368	3,002	47,493	8,741	30,326	13,218	61,075	566,782
Retail trade	97,923	195,846	18,326,244	58,518	1,233,175	19,102	214,343	48,625	98,535	81,944	190,880	1,554,051
Building materials, hardware, garden supply, and mobile home dealers	5,193	10,386	1,124,257	3,081	68,681	1,461	20,355	3,206	9,545	4,557	12,836	113,258
General merchandise stores	2,072	4,144	650,961	1,203	51,073	209	3,171	1,021	2,169	1,769	6,099	70,155
Food stores	14,735	29,470	4,010,903	8,161	205,936	2,240	28,226	6,961	12,140	12,848	32,242	228,041
Grocery stores	10,611	21,222	3,336,031	5,831	156,079	1,992	22,129	5,200	10,159	9,289	24,813	170,878
Other food stores	4,124	8,248	674,872	2,330	49,757	748	6,097	1,761	1,981	3,559	7,429	57,163
Automotive dealers and service stations	19,638	39,276	5,183,421	12,251	223,116	3,323	38,035	10,546	26,344	16,679	32,104	339,691
Motor vehicle dealers	3,866	7,732	1,796,444	1,845	58,338	1,178	14,684	2,545	16,154	2,889	7,162	77,744
Gasoline service stations	12,347	24,694	2,774,457	8,336	121,248	1,632	18,487	5,992	5,590	11,130	19,072	195,471
Other automotive dealers	3,425	6,850	612,520	1,968	43,530	513	4,864	2,009	4,600	2,660	5,850	66,476
Apparel and accessory stores	7,220	14,440	827,232	4,758	67,883	1,493	14,576	3,571	5,453	5,312	8,441	105,144
Furniture and home furnishings stores	6,756	13,516	947,466	4,042	61,822	1,274	16,138	3,637	5,960	5,653	10,171	112,585
Eating places	13,105	26,210	1,731,728	9,217	278,816	2,547	28,279	6,549	12,151	11,211	26,756	181,251
Drinking places	5,616	11,232	413,184	3,464	41,231	987	8,259	2,758	5,524	5,005	9,744	56,345
Liquor stores	2,773	5,546	711,795	2,052	29,829	965	9,682	1,708	4,123	2,528	5,651	50,741
Other retail trade	20,813	41,626	2,725,297	10,189	205,088	4,101	47,623	8,668	15,126	16,362	36,836	296,804
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	106,105	212,210	5,139,341	11,810	183,256	4,342	50,279	56,697	869,621	79,782	481,333	1,544,968
Finance	18,397	36,794	677,199	486	7,262	406	3,581	5,659	48,053	3,358	10,730	482,567
Banking and credit agencies other than banks	570	1,140	62,438	137	3,277	(*)	(*)	289	6,187	143	872	19,768
Security, commodity brokers, and services	416	832	26,154	(*)	(*)	(*)	(*)	51	197	120	215	15,480
Holding and investment companies	17,411	34,822	588,607	316	2,121	320	2,445	5,319	41,669	3,095	9,643	117,339
Insurance agents, brokers, and service	4,176	8,352	416,236	2,547	17,244	1,191	17,222	1,189	2,868	2,648	4,452	44,385
Real estate	83,532	167,064	4,045,906	8,777	129,750	2,745	29,476	49,849	618,700	73,776	466,151	949,016
Operators and lessors of buildings	68,414	136,828	2,839,030	5,630	78,361	1,755	12,097	43,391	556,014	63,910	442,874	661,966
Lessors, other than buildings	7,576	15,152	169,804	1,027	1,690	(*)	(*)	2,186	11,263	5,772	12,464	83,198
Real estate agents, brokers, and managers	4,627	9,254	438,442	1,837	41,160	626	11,759	2,355	16,073	3,263	6,367	97,068
Other real estate	2,915	5,830	598,630	283	7,519	304	5,155	1,917	35,350	831	2,446	106,768
Services	100,731	201,462	9,248,783	52,493	1,387,266	13,507	212,696	42,774	133,537	61,148	321,537	2,924,531
Hotels and other lodging places	4,863	9,726	703,635	2,618	42,819	642	8,331	3,522	40,084	4,435	43,720	129,249
Motels, motor hotels, and tourist courts	1,959	3,918	273,740	1,352	32,189	358	4,540	1,563	20,348	1,836	22,725	47,087
Other lodging places	2,904	5,808	429,895	1,266	80,630	284	3,791	1,959	19,736	2,599	20,995	82,162
Personal services	15,216	30,432	737,348	6,743	125,014	2,722	27,420	6,271	7,688	13,385	31,107	179,891
Laundries, dry cleaning and garment services	5,027	10,054	263,757	2,050	38,000	663	5,250	2,212	4,004	4,492	15,141	49,320
Beauty shops	5,348	10,696	189,515	2,859	54,403	1,403	11,717	1,989	849	4,879	4,590	41,538
Barber shops	1,769	3,538	81,567	(*)	(*)	(*)	(*)	(*)	(*)	1,434	1,316	22,924
Other personal services	3,072	6,144	222,489	1,289	21,556	312	3,023	1,469	2,554	2,580	10,060	66,109
Business services	13,760	27,520	933,691	4,588	88,807	1,470	23,416	5,977	25,844	10,984	95,607	262,837
Automobile repair and services	13,284	26,568	991,928	5,245	98,777	1,625	17,305	5,701	10,271	10,897		

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Partnerships with 3 partners											Net income
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All Industries	99,273	297,819	16,803,933	31,065	1,159,736	14,872	308,066	51,662	548,825	78,153	626,396	3,097,409
Agriculture, forestry, and fishing	12,898	38,097	2,052,950	940	17,949	1,793	16,719	7,851	61,874	11,634	132,549	387,665
Farms	11,810	35,430	1,923,393	477	11,922	1,654	14,418	7,306	60,379	10,829	128,077	363,437
Field crop	5,434	16,302	732,318	87	2,154	518	5,344	3,446	30,542	5,217	65,694	182,783
Fruit, tree nut, and vegetable	1,380	4,140	276,412	(*)	(*)	459	5,897	515	5,897	1,160	13,165	46,180
Livestock	4,917	14,751	853,673	339	4,677	643	5,693	3,283	23,693	4,374	45,890	116,776
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	889	2,667	129,557	463	8,027	139	2,301	345	1,495	805	4,472	24,228
Mining	1,197	3,591	582,039	225	25,829	52	1,465	219	25,050	813	47,802	144,731
Oil and gas extraction	924	2,772	294,806	116	8,183	(*)	(*)	74	22,819	636	31,994	91,385
Other mining	273	819	287,233	109	17,646	26	796	145	2,231	177	15,608	53,346
Construction	4,525	13,575	1,671,819	1,840	47,131	1,311	34,858	2,680	14,956	3,298	28,163	181,810
General contractors	1,519	4,557	1,309,764	535	22,800	471	12,782	1,091	11,439	1,056	15,770	112,191
Special trade contractors	3,006	9,018	361,855	1,305	24,331	840	21,876	1,569	3,517	2,242	12,393	66,419
Plumbing, heating, and air conditioning	299	897	56,027	259	4,139	(*)	(*)	130	98	223	1,093	11,953
Painting, paper hanging, and decorating	317	951	33,722	(*)	(*)	(*)	(*)	(*)	(*)	250	592	5,401
Masonry, stonework, tile setting, and plastering	365	1,095	38,234	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,728
Contractors, not elsewhere classified	2,025	6,075	231,872	670	16,311	701	18,900	1,134	3,134	1,538	9,819	39,337
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	2,503	7,509	737,335	1,021	45,733	975	29,452	1,223	5,190	2,263	15,142	89,498
Lumber and wood products, except furniture	415	1,245	81,254	225	5,975	247	7,521	210	989	348	3,337	8,157
Printing, publishing, and allied industries	437	1,311	48,540	76	3,909	91	1,699	138	482	359	1,323	8,851
Machinery except electrical	109	327	54,219	57	2,341	(*)	(*)	73	411	101	1,154	13,119
Other manufacturing industries	1,542	4,626	553,322	663	33,508	586	18,092	802	3,306	1,455	9,328	61,371
Transportation, communication, electric, gas, and sanitary services	1,076	3,228	214,949	318	28,294	117	3,951	802	7,535	1,006	13,474	30,900
Transportation	1,056	3,168	193,261	298	23,610	107	3,231	792	7,472	988	12,608	27,826
Trucking and warehousing	658	1,974	141,266	241	16,790	68	2,749	476	6,857	656	10,349	19,644
Other transportation	398	1,194	51,995	57	6,820	(*)	(*)	316	615	330	2,259	6,182
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	14,341	43,023	6,038,545	9,118	370,564	4,360	76,934	7,961	28,128	12,173	51,817	431,804
Wholesale trade	3,332	9,996	2,318,660	1,578	87,474	1,201	23,136	1,720	8,912	2,314	17,446	141,720
Retail trade	10,998	32,994	3,712,373	7,527	282,319	3,148	53,307	6,230	19,145	9,848	34,322	289,624
Building materials, hardware, garden supply, and mobile home dealers	1,111	3,333	330,412	936	21,212	316	8,281	739	2,276	960	3,446	33,123
General merchandise stores	228	684	130,016	224	10,532	138	1,994	135	620	219	1,131	10,362
Food stores	1,399	4,197	990,796	891	58,229	265	5,688	555	2,743	1,312	6,161	44,606
Grocery stores	1,032	3,096	837,130	533	52,660	176	3,707	348	2,275	954	4,659	32,522
Other food stores	367	1,101	153,666	358	15,569	(*)	(*)	207	468	356	1,502	12,084
Automotive dealers and service stations	1,955	5,865	864,771	1,429	42,961	599	10,519	1,390	5,468	1,926	5,718	43,263
Motor vehicle dealers	541	1,623	436,206	394	18,552	234	4,184	367	3,672	539	2,029	15,466
Gasoline service stations	929	2,787	288,232	663	12,999	156	2,919	677	832	902	2,617	16,271
Other automotive dealers	485	1,455	140,333	372	11,430	209	3,416	346	964	485	1,072	11,506
Apparel and accessory stores	687	2,061	207,329	618	22,559	300	4,572	386	681	600	1,580	23,825
Furniture and home furnishings stores	788	2,364	198,567	422	11,352	216	3,637	486	857	771	1,460	22,001
Eating places	1,526	4,578	340,263	1,152	50,493	401	4,919	771	3,182	1,401	5,881	34,714
Drinking places	417	1,251	55,871	400	9,347	(*)	(*)	(*)	(*)	408	1,690	6,637
Liquor stores	242	726	112,901	233	6,180	109	1,463	151	430	224	911	7,799
Other retail trade	2,845	7,935	472,347	1,222	39,434	624	8,556	1,370	2,288	2,027	6,344	63,294
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	42,648	127,938	2,229,010	5,127	78,485	2,259	26,914	22,084	369,158	29,868	243,279	590,478
Finance	9,386	28,158	255,525	327	5,854	231	3,688	3,480	36,285	1,115	5,387	112,033
Banking, and credit agencies other than banks	185	555	11,000	(*)	(*)	(*)	(*)	109	4,235	(*)	(*)	4,702
Security, commodity brokers, and services	364	1,092	28,984	187	4,914	(*)	(*)	70	1,265	(*)	(*)	15,294
Holding and investment companies	8,837	26,511	215,541	(*)	(*)	193	2,516	3,301	30,785	915	4,636	92,037
Insurance agents, brokers, and service	964	2,892	108,355	593	15,730	394	10,241	361	474	653	1,068	29,516
Real estate	32,296	96,888	1,865,130	4,207	56,901	1,634	12,985	18,243	332,397	28,100	236,824	448,929
Operators and lessors of buildings	25,829	77,487	1,423,956	3,279	41,202	1,254	7,317	15,651	304,225	24,152	225,683	333,632
Lessors, other than buildings	4,362	13,086	93,428	457	2,309	(*)	(*)	1,325	9,432	3,087	4,893	41,750
Real estate agents, brokers, and managers	1,043	3,129	163,249	217	6,433	98	3,936	529	9,009	367	4,063	28,825
Other real estate	1,062	3,186	184,495	254	4,957	(*)	(*)	738	9,731	494	2,185	44,722
Services	20,286	60,658	3,279,486	12,478	545,751	4,005	117,973	9,242	36,936	17,098	94,370	1,240,923
Hotels and other lodging places	914	2,742	162,407	744	27,042	145	3,274	726	10,694	897	13,405	24,167
Motels, motor hotels, and tourist courts	475	1,425	114,224	400	19,437	126	2,387	438	7,398	456	9,761	16,433
Other lodging places	439	1,317	48,183	344	7,605	(*)	(*)	288	3,296	439	3,644	7,734
Personal services	1,357	4,071	129,645	669	15,074	354	8,765	744	1,930	1,282	4,752	29,458
Laundries, dry cleaning and garment services	531	1,593	39,518	(*)	(*)	(*)	(*)	(*)	(*)	454	2,243	6,258
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	551	1,653	77,600	316	8,794	212	7,364	231	311	543	2,216	17,877
Business services	2,778	8,334	233,104	651	24,801	651	7,595	1,590	7,005	2,347	28,512	61,042
Automobile repair and services	1,673	5,019	106,148	663	8,532	284	2,828	668	1,543	1,273	6,130	21,148
Automobile repair shops	960	2,940	83,956	354	3,745	(*)	(*)	352	520	780	1,301	14,601
General automobile repair shops	579	1,737	25,039	(*)	(*)	(*)	(*)	(*)	(*)	445	461	6,120
Other automobile repair	401	1,203	38,917	(*)	(*)	(*)	(*)	(*)	(*)	335	940	6,481
Automobile parking and other services	693	2,079	42,192	309	4,767	(*)	(*)	316	1,023	493	6,829	8,547
Miscellaneous repair services	1,045	3,135	74,863	354	8,077	(*)	(*)	529	368	845	1,094	18,450
Amusement and recreation services, including motion pictures	1,303	3,909	120,405	435	12,167	396	2,627	504	2,371	1,006	7,390	26,829
Medical and health services	2,890	8,670	858,903	2,416	154,100	480	20,054	1,011	4,656	2,427	10,327	382,306
Offices of physicians	2,033	6,099	558,185	1,712	83,570	217	12,077	586	881	1,748	4,968	314,530
Other medical and health services	857	2,571	300,718	704	70,530	263	7,977	425	777	679	5,359	67,770
Legal services	5,290	15,870	995,450	4,730	171,518	592	30,787	2,119	3,877	4,783	12,047	507,188
Engineering and architectural services	853	2,559	240,775	361	34							

Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with 4 partners											Net income
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	40,981	163,924	7,586,811	10,829	638,344	5,579	138,478	19,647	305,290	29,554	292,606	1,833,127
Agriculture, forestry, and fishing	3,745	14,980	515,260	256	9,937	459	5,454	1,999	13,209	3,406	33,292	123,194
Farms	3,601	14,404	451,471	200	6,732	423	4,476	1,935	12,836	3,329	31,805	116,525
Field crop	1,803	7,212	179,534	(*)	(*)	(*)	(*)	841	7,011	1,652	14,454	54,670
Fruit, tree nut, and vegetable	453	1,812	87,075	(*)	(*)	(*)	(*)	141	1,127	436	4,143	24,356
Livestock	1,268	5,072	178,061	(*)	(*)	(*)	(*)	676	4,499	1,231	12,602	34,783
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	144	576	53,789	56	3,205	(*)	(*)	64	373	77	1,487	6,669
Mining	444	1,778	235,182	87	9,440	27	868	122	1,825	321	14,181	58,021
Oil and gas extraction	319	1,278	150,985	49	4,498	(*)	(*)	20	1,148	222	7,197	42,253
Other mining	125	500	84,197	38	4,942	(*)	(*)	102	677	99	6,984	15,768
Construction	756	3,024	578,872	151	7,042	260	8,850	285	9,306	463	7,361	65,898
General contractors	467	1,868	498,819	102	3,901	223	5,695	149	6,905	183	5,455	52,209
Special trade contractors	289	1,156	80,053	49	3,141	(*)	(*)	136	401	280	1,906	13,687
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	266	1,064	60,434	(*)	(*)	(*)	(*)	113	281	266	1,766	11,832
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	680	2,720	357,215	388	15,358	362	9,377	593	3,148	676	7,311	40,006
Lumber and wood products, except furniture	204	816	50,008	(*)	(*)	(*)	(*)	185	424	204	1,994	6,321
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	337	1,348	271,795	219	9,818	181	6,200	277	2,410	333	4,443	29,184
Transportation, communication, electric, gas, and sanitary services	423	1,892	216,125	78	6,602	(*)	(*)	90	3,033	346	3,678	9,625
Transportation	382	1,528	197,823	39	2,745	(*)	(*)	(*)	(*)	305	3,003	7,109
Trucking and warehousing	263	1,052	111,400	(*)	(*)	(*)	(*)	(*)	(*)	195	1,417	4,244
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,903	15,812	2,277,318	2,338	125,279	1,553	30,877	1,845	11,220	3,048	19,127	148,153
Wholesale trade	633	2,532	1,112,660	451	39,939	305	10,561	420	4,488	509	7,895	62,103
Retail trade	3,270	13,080	1,164,658	1,887	85,340	1,248	20,316	1,425	6,732	2,539	11,232	87,050
Building materials, hardware, garden supply, and mobile home dealers	324	1,296	108,017	237	9,690	213	2,979	171	549	307	1,469	9,182
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	494	1,976	221,594	272	14,334	206	2,915	254	659	427	1,738	10,788
Grocery stores	283	1,132	148,169	204	6,309	110	1,369	171	389	283	790	6,973
Other food stores	211	844	73,425	68	6,025	(*)	(*)	(*)	(*)	144	948	3,815
Automotive dealers and service stations	334	1,336	277,963	212	12,442	148	3,388	152	2,178	257	1,902	9,470
Motor vehicle dealers	186	744	219,685	111	8,978	78	2,548	69	1,871	120	1,349	5,213
Gasoline service stations	84	336	37,276	(*)	(*)	(*)	(*)	(*)	(*)	73	289	2,307
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	137	548	41,033	(*)	(*)	61	1,838	(*)	(*)	(*)	(*)	4,572
Furniture and home furnishings stores	82	328	132,330	61	8,896	(*)	(*)	65	1,476	82	548	7,697
Eating places	563	2,252	161,394	266	20,083	108	2,366	265	1,128	350	2,497	16,941
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	189	756	52,443	189	2,672	(*)	(*)	(*)	(*)	189	540	4,822
Other retail trade	832	3,328	135,262	418	9,355	264	3,922	370	534	620	2,083	19,257
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	24,588	98,672	1,428,096	2,508	81,418	1,308	13,584	11,847	239,718	15,828	162,666	407,831
Finance	6,248	24,992	127,127	214	7,037	332	3,089	1,504	14,637	636	2,290	78,893
Banking, and credit agencies other than banks	429	1,716	20,605	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,666
Security commodity brokers, and services	38	152	20,725	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,005
Holding and investment companies	5,781	23,124	85,797	(*)	(*)	219	1,822	1,351	12,589	466	2,028	57,222
Insurance agents, brokers, and service	452	1,808	52,118	318	6,760	(*)	(*)	(*)	(*)	175	455	21,449
Real estate	17,968	71,872	1,248,851	1,978	47,621	898	8,808	10,021	224,939	15,017	159,941	307,289
Operators and lessors of buildings	14,143	56,572	1,067,949	1,766	37,918	673	4,725	8,672	216,160	12,923	156,050	248,239
Lessors, other than buildings	2,959	11,836	53,222	(*)	(*)	(*)	(*)	710	2,042	1,804	3,327	35,006
Real estate agents, brokers, and managers	405	1,620	33,310	(*)	(*)	(*)	(*)	141	1,812	(*)	(*)	7,970
Other real estate	461	1,844	94,370	(*)	(*)	(*)	(*)	298	4,925	129	276	16,074
Services	6,362	25,448	1,978,543	4,823	403,268	1,573	68,938	3,066	23,833	5,466	44,970	779,601
Hotels and other lodging places	319	1,276	78,800	212	14,188	(*)	(*)	236	7,297	252	7,667	11,144
Motels, motor hotels, and tourist courts	121	484	45,890	103	9,404	(*)	(*)	121	3,791	121	4,518	6,815
Other lodging places	198	792	32,910	(*)	(*)	(*)	(*)	(*)	(*)	131	3,149	4,329
Personal services	356	1,424	56,291	289	9,337	(*)	(*)	(*)	(*)	356	2,253	13,895
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	751	3,004	124,959	151	14,857	(*)	(*)	489	4,731	533	11,627	28,700
Automobile repair and services	250	1,000	62,792	(*)	(*)	(*)	(*)	(*)	(*)	234	2,922	14,613
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	308	1,232	69,606	173	11,565	(*)	(*)	169	4,654	305	4,232	11,566
Medical and health services	656	3,424	193,117	772	74,152	72	7,571	344	2,431	665	3,918	221,197
Offices of physicians	705	2,820	324,934	634	53,744	(*)	(*)	273	662	541	2,263	185,504
Other medical and health services	151	604	107,479	138	20,408	(*)	(*)	71	1,769	124	1,655	35,693
Legal services	1,825	7,300	648,581	1,789	129,446	285	14,412	745	1,804	1,743	7,353	348,301
Engineering and architectural services	411	1,644	193,117	188	75,087	242	7,828	104	656	196	1,024	27,284
Accounting, auditing, and bookkeeping services	904	3,616	259,275	826	75,866	423	30,820	565	1,084	817	3,013	83,271
Certified public accountants	866	3,544	254,907	808	75,137	423	30,820	556	1,034	808	2,996	80,676
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	297	1,188	40,157	272	6,908	(*)	(*)	(*)	(*)	280	844	18,238
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Income, by Number of Partners and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Partnerships with 5 or more partners											
	Number of—		Business receipts ¹	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	75,925	1,471,436	28,973,402	18,262	4,466,769	7,804	659,769	31,232	1,249,969	42,299	942,002	7,850,832
Agriculture, forestry, and fishing	3,394	29,944	664,365	262	18,392	411	9,104	1,711	18,968	2,383	29,966	165,293
Farms	3,196	26,343	571,320	103	9,685	347	4,935	1,554	18,164	2,203	26,357	151,416
Field crop	1,969	11,999	225,038	(*)	(*)	276	3,439	664	5,331	1,171	12,897	86,541
Fruit, tree nut and vegetable	508	6,813	131,843	(*)	(*)	(*)	(*)	399	5,562	506	4,680	32,879
Livestock	677	6,896	209,046	(*)	(*)	(*)	(*)	466	7,065	501	8,239	30,845
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry and fishing	198	3,601	93,045	159	8,707	64	4,169	157	804	180	3,609	13,877
Mining	3,509	131,317	1,165,396	540	17,286	293	4,624	278	13,471	2,463	56,750	602,649
Oil and gas extraction	3,460	130,607	1,030,363	523	13,657	275	3,793	252	11,340	2,432	47,069	582,906
Other mining	49	710	135,033	17	3,629	18	831	24	2,131	31	9,681	19,743
Construction	483	3,540	622,169	227	18,309	108	6,856	395	14,425	267	12,931	55,407
General contractors	332	2,371	503,158	90	11,724	43	2,961	266	13,667	116	11,091	44,178
Special trade contractors	151	1,169	119,011	137	6,585	65	3,895	129	758	151	1,840	11,229
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	113	663	95,780	108	4,709	(*)	(*)	99	814	113	1,602	9,485
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	565	6,635	1,041,745	394	67,523	311	14,166	223	5,057	436	13,961	119,254
Lumber and wood products, except furniture	50	304	59,598	(*)	(*)	(*)	(*)	(*)	(*)	50	1,862	4,823
Printing, publishing and allied industries	160	1,440	70,577	91	11,873	(*)	(*)	(*)	(*)	93	1,818	13,780
Machinery, except electrical	36	298	118,700	(*)	(*)	(*)	(*)	(*)	(*)	27	818	24,742
Other manufacturing industries	339	4,593	792,870	241	49,267	183	11,102	170	4,352	266	9,483	75,909
Transportation, communication, electric, gas, and sanitary services	913	11,992	166,607	556	26,880	166	1,520	200	5,920	377	11,685	57,877
Transportation	343	3,175	149,057	63	18,625	159	1,432	175	3,893	274	6,917	50,702
Trucking and warehousing	201	1,252	68,644	(*)	(*)	154	1,205	128	2,180	134	3,897	7,202
Other transportation	142	1,924	80,413	43	4,561	(*)	(*)	47	1,813	140	3,020	43,568
Communication, electric, gas and sanitary services	570	8,816	37,550	495	8,255	(*)	(*)	(*)	(*)	103	4,768	6,907
Wholesale and retail trade	3,276	27,588	5,370,562	1,982	290,212	1,096	47,294	1,305	24,101	2,540	38,855	318,514
Wholesale trade	858	7,808	3,194,910	624	101,177	433	24,930	462	12,668	698	15,998	133,573
Retail trade	2,416	19,780	2,175,652	1,358	189,035	663	22,364	843	11,232	1,842	22,857	184,941
Building materials, hardware, garden supply and mobile home dealers	455	2,845	293,838	360	28,500	107	2,714	96	1,548	304	3,361	28,828
General merchandise stores	75	709	124,016	64	11,662	45	1,269	26	365	75	1,346	6,960
Food stores	178	1,664	318,104	160	28,097	85	3,424	119	743	177	2,737	17,682
Grocery stores	149	1,438	283,560	131	22,528	73	2,622	102	700	148	2,105	15,255
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	111	1,067	290,342	81	14,684	50	2,171	80	2,509	98	2,516	11,602
Motor vehicle dealers	35	364	210,462	33	11,495	28	1,499	35	1,989	33	1,543	4,886
Gasoline service stations	65	646	73,368	37	2,639	(*)	(*)	(*)	(*)	54	949	5,511
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	293	2,313	131,541	187	12,802	65	2,272	(*)	(*)	195	328	16,774
Furniture and home furnishings stores	74	642	246,129	65	22,037	45	2,412	69	1,262	64	1,556	11,035
Eating places	970	8,130	473,755	268	45,995	184	5,136	238	3,320	261	7,723	52,690
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	216	1,993	277,702	127	22,709	64	2,404	135	962	122	1,349	38,159
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	52,567	1,107,454	8,347,285	6,674	584,774	2,676	136,805	22,199	1,050,367	25,255	550,863	2,176,109
Finance	24,235	789,100	3,762,974	625	380,382	974	113,187	4,330	303,326	1,462	14,424	1,262,761
Banking and credit agencies other than banks	322	4,174	70,708	84	20,880	156	2,989	112	11,637	75	1,237	10,914
Security, commodity brokers, and services	688	12,574	2,512,797	198	350,043	185	102,059	184	231,928	172	7,760	242,809
Holding and investment companies	23,225	772,352	1,179,469	343	9,459	633	8,139	4,034	59,761	1,215	5,427	1,099,038
Insurance agents, brokers, and service	200	2,645	623,103	175	41,423	94	9,615	85	1,291	184	1,297	103,417
Real estate	28,132	315,709	3,961,208	5,874	162,969	1,698	14,003	17,784	754,750	23,609	535,142	609,931
Operators and lessors of buildings	22,075	251,176	3,471,508	5,272	152,582	1,231	10,021	15,782	721,383	20,808	526,324	665,500
Lessors, other than buildings	4,610	48,155	115,221	365	1,151	193	959	1,049	6,843	2,305	5,764	62,253
Real estate agents, brokers, and managers	559	6,086	138,831	165	5,699	(*)	(*)	307	7,594	294	1,062	38,474
Other real estate	888	10,292	235,648	72	3,537	100	986	646	18,930	202	1,392	43,704
Services	11,131	152,631	11,574,392	7,825	3,443,393	2,743	439,398	4,923	108,660	8,511	227,557	4,155,750
Hotels and other lodging places	798	12,073	400,738	669	71,194	225	4,510	707	39,574	766	38,333	63,037
Motels, motor hotels and tourist courts	472	7,294	248,389	416	48,103	155	2,405	404	24,510	452	23,503	34,392
Other lodging places	326	4,779	152,349	253	23,091	70	2,105	303	15,064	316	14,830	28,645
Personal services	254	1,770	50,222	(*)	(*)	(*)	(*)	(*)	(*)	178	1,153	9,846
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,048	11,138	293,648	82	48,319	40	8,100	522	19,098	667	52,840	79,644
Automobile repair and services	127	906	51,658	74	7,286	(*)	(*)	105	1,450	116	6,192	5,189
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	90	694	40,607	(*)	(*)	(*)	(*)	(*)	(*)	81	6,061	4,356
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services	1,361	29,813	392,061	485	76,343	246	5,566	319	8,113	665	18,437	90,708
Including motion pictures	1,241	19,991	1,919,922	1,058	511,837	264	87,175	503	11,416	836	14,373	604,632
Medical and health services	983	16,094	1,419,158	833	361,619	182	81,799	349	2,225	632	6,460	523,740
Offices of physicians	258	3,897	500,764	225	150,218	102	5,376	154	9,181	204	7,913	80,892
Other medical and health services	3,945	40,659	4,835,724	3,744	1,226,751	1,014	126,634	1,715	9,930	3,803	56,788	2,418,404
Legal services	167	1,539	614,671	169	199,110	90	13,604	105	2,538	170	5,231	98,756
Accounting, auditing and bookkeeping services	1,209	16,636	2,947,448	1,058	1,282,710	640	186,688	700	14,936	1,109	32,207	742,115
Certified public accountants	1,054	15,215	2,888,354	970	1,265,874	574	180,407	625	14,701	954	31,285	720,041
Other accounting, auditing and bookkeeping services	155	1,421	59,094	88	16,836	(*)	(*)	75	235	155	922	22,074
Other services	942	17,973	61,408	156	11,543	(*)	(*)	206	1,399	180	1,386	40,948
Nature of business not allocable	(*)	(*)	(*)	—	—	—	—	—	—	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are shown in the appropriate totals.

¹Total receipts for industries in finance, insurance, and real estate and business receipts for all other industries.

Table 2.8—Receipts and Net Income for Selected Industries, by Year of Organization

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Year of organization	Number of—		Business receipts ¹	Net income (less deficit)	Number of—		Business receipts ¹	Net income (less deficit)	Number of—		Business receipts ¹	Net income (less deficit)
	Partnerships	Partners			Partnerships	Partners			Partnerships	Partners		
	All industrial divisions				Agriculture, forestry, and fishing				Mining			
Total	1,073,094	4,950,634	146,010,969	7,737,570	123,173	351,062	12,012,792	895,644	15,571	223,777	4,001,011	-499,958
Not shown	100 117	425 426	8 786 449	1 098 814	20 578	47 333	1 495 493	193 550	1 575	13 022	97 719	3 186
1919 and prior	1 206	10 456	2 394 140	539 367	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	2 461	11 438	1 210 243	249 740	339	825	46 256	2 146	(*)	(*)	(*)	(*)
1930-39	8 503	24 799	2 607 913	456 357	1 261	3 375	234 726	15 544	384	3 990	42 527	20 031
1940-49	37 240	166 886	12 266 213	1 951 404	4 412	11 304	789 089	131 619	605	6 071	296 241	58 688
1950-59	89 171	402 706	19 818 914	3 484 377	11 596	30 421	2 013 865	248 687	1 954	15 579	448 087	109 875
1960-64	80 766	459 780	12 318 038	1 979 620	11 109	29 423	1 295 755	202 361	895	7 539	181 483	-16 437
1965-69	151 813	774 856	23 289 706	2 507 062	15 976	40 047	1 790 897	141 128	1 589	22 857	960 463	318 189
1970	45 729	241 012	6 700 926	171 442	4 308	11 959	452 048	7 091	550	10 345	313 609	-3 448
1971	63 293	311 633	8 385 206	66 337	6 662	18 399	726 642	26 373	692	15 762	396 261	162 300
1972	91 267	497 123	11 721 837	-566 093	8 955	42 075	752 919	27 486	832	30 405	328 363	18 044
1973	118 767	560 146	13 826 730	-1 158 066	13 124	40 453	1 231 552	2 010	1 472	42 672	428 968	-166 638
1974	136 502	559 002	14 294 165	-1 087 982	13 435	45 110	1 125 569	16 692	2 172	29 380	354 315	-394 715
1975	147 003	501 843	8 104 767	-1 957 914	11 283	30 064	654 098	-121 139	2 839	26 113	141 937	-631 412
1976*	1 256	3 528	285 722	3 105	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Construction				Manufacturing				Transportation, communication, electric, gas, and sanitary services			
Total	60,784	135,463	12,347,998	794,397	29,326	74,535	8,842,800	341,027	17,157	53,091	2,450,574	-25,161
Not shown	5 923	12 752	518 639	67 470	2 024	5 249	226 102	24 154	1 709	3 531	108 344	13 780
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	134	397	64 625	9 769	(*)	(*)	(*)	(*)
1930-39	135	452	98 568	7 479	329	736	125 450	18 613	(*)	(*)	(*)	(*)
1940-49	1 418	3 270	514 609	47 104	1 449	4 108	917 792	96 963	988	11 014	65 644	12 934
1950-59	3 650	7 979	1 002 439	107 475	2 321	6 519	1 098 547	100 395	889	2 300	264 477	26 560
1960-64	2 737	6 180	983 569	79 806	1 550	3 784	612 232	100 087	514	1 226	182 505	26 236
1965-69	5 604	12 565	1 418 304	102 189	2 546	6 720	1 399 679	107 893	1 819	5 644	599 052	67 529
1970	2 003	4 625	815 659	-33 188	1 015	2 543	173 267	-6 703	696	2 433	127 133	-37 313
1971	3 323	7 258	706 670	48 468	2 079	4 814	197 632	4 404	1 146	3 156	77 995	-4 753
1972	5 668	12 980	1 635 886	27 461	2 765	7 048	504 689	23 237	1 125	2 918	269 130	-8 353
1973	8 280	18 755	2 233 130	102 540	3 802	8 811	630 004	-187 741	2 025	4 590	278 454	14 662
1974	9 546	21 344	1 624 218	148 952	3 967	9 703	546 327	28 963	3 604	9 001	263 569	-135 623
1975	12 410	26 933	775 404	87 027	5 306	13 657	284 591	17 926	2 544	6 707	144 393	-20 388
1976*	—	—	—	—	(*)	(*)	(*)	(*)	—	—	—	—
	Wholesale and retail trade				Wholesale trade				Retail trade			
Total	193,466	449,210	45,168,485	2,658,574	31,003	76,327	18,009,402	819,555	162,289	372,524	29,133,499	1,836,270
Not shown	16 600	36 132	3 188 503	197 363	2 590	5 807	1 017 890	50 436	14 010	30 325	2 170 613	146 927
1919 and prior	436	1 430	195 079	13 251	69	275	94 220	4 934	367	1 155	100 859	8 317
1920-29	488	1 864	564 523	19 606	125	669	234 370	9 337	363	1 215	130 153	10 269
1930-39	1 419	3 669	997 517	65 465	798	489 177	33 067	1 152	1 152	2 853	505 803	32 069
1940-49	9 530	22 344	5 176 985	315 898	1 675	4 513	2 583 360	108 334	7 855	17 831	2 593 625	207 564
1950-59	15 799	37 970	7 838 734	556 629	2 693	7 249	3 279 959	183 284	13 095	30 697	4 551 891	373 206
1960-64	10 857	24 843	3 789 474	267 856	2 199	5 894	1 467 706	80 162	6 566	19 745	2 318 416	187 406
1965-69	20 133	46 042	5 670 531	366 118	3 276	7 481	1 511 481	69 607	16 849	38 545	4 153 271	276 205
1970	6 555	15 377	1 817 030	104 768	1 027	2 452	700 489	40 495	5 519	12 896	1 114 547	64 123
1971	9 873	23 968	2 285 410	117 936	2 314	5 559	837 972	45 276	7 559	18 409	1 447 438	72 660
1972	13 714	32 715	2 729 834	165 949	1 810	5 003	686 109	47 493	11 837	27 578	2 043 275	118 590
1973	21 333	49 946	3 613 614	178 323	3 160	7 587	947 343	44 367	18 173	42 259	2 666 271	133 956
1974	27 835	64 054	4 408 803	203 105	3 750	9 257	1 433 451	60 311	24 083	54 793	2 973 170	142 605
1975	38 567	88 124	3 063 155	64 462	6 057	14 483	725 875	22 452	32 464	73 509	2 334 874	60 528
1976*	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
	Finance, insurance, and real estate				Services							
Total	434,357	2,993,829	32,405,970	-3,851,802	198,956	668,856	30,167,328	7,223,890				
Not shown	33,792	234,283	1 464 534	144 533	17,849	72 990	1 684 705	454 778				
1919 and prior	384	2 025	746 153	19 618	255	6 322	1 361 026	462 782				
1920-29	1 014	4 993	244 825	47 668	394	3 120	458 035	161 610				
1930-39	2 076	7 434	419 397	81 880	830	5 005	674 427	246 415				
1940-49	12 809	81 220	1 233 941	263 666	5 962	27 220	3 251 031	1 024 361				
1950-59	38 684	246 024	2 256 351	555 748	14 276	55 940	4 892 627	1 778 942				
1960-64	39 671	345 250	2 691 689	449 070	13 433	41 535	2 561 331	872 641				
1965-69	80 316	566 192	7 153 020	187 055	23 814	74 757	4 295 866	1 216 789				
1970	22 641	164 552	1 796 855	-213 015	7 961	28 978	1 205 325	253 250				
1971	26 611	201 551	2 587 021	-547 544	10 907	36 725	1 407 575	237 163				
1972	42 536	305 873	3 473 418	-1 038 769	15 672	63 109	2 027 598	216 852				
1973	48 707	335 300	3 131 222	-1 379 050	20 015	59 601	2 276 848	279 520				
1974	44 909	289 711	3 495 608	-1 040 166	30 957	90 565	2 475 670	86 792				
1975	37 774	208 077	1 485 594	-1 180 083	36 184	102 016	1 553 480	-194 529				
1976*	433	1 344	226 342	-2 413	437	975	21 784	(*)				

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

*Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

*Represents part year returns with accounting periods ending January-June 1976.

NOTE: "Nature of business not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.9—Balance Sheet and Income Statement, by Selected Industries

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All industries			Agriculture, forestry, and fishing					Farms			Agricultural services, repair, and fishing			Mining			Construction		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of partnerships	783,271	56,187	47,527	17,187	8,670	19,028	2,642	8,660	11,155	9,122	2,033	40,610	17,117							
Number of partners	3,906,108	194,105	170,282	49,985	44,767	68,245	7,285	23,923	179,469	170,268	9,221	93,214	42,118							
Total assets	233,468,301	8,954,658	8,371,798	2,976,513	1,731,852	3,483,583	206,060	582,860	6,514,055	4,945,069	1,568,986	6,389,007	5,328,512							
Cash	8,890,391	444,263	178,229	128,257	98,610	155,415	11,809	42,935	370,840	284,171	66,669	463,529	334,310							
Notes and accounts receivable	18,402,532	401,813	356,364	121,051	117,093	191,360	19,960	42,447	524,716	390,899	131,814	931,425	770,386							
Less: Allowance for bad debts	190,014	1,928	556	(1)	(1)	1,166	(1)	(1)	24,790	18,638	63,952	150,879	131,313							
Investments	11,985,431	654,548	621,724	116,571	12,463	450,000	42,690	32,924	247,790	183,890	63,952	1,503,879	1,381,313							
Investments in Government obligations	1,921,844	20,486	20,333	5,632	(1)	12,718	(1)	(1)	19,204	13,647	5,557	64,744	56,510							
United States Government securities	1,257,816	13,811	13,743	4,211	(1)	8,059	(1)	(1)	(1)	(1)	(1)	40,250	33,555							
State and local	664,328	6,675	6,590	(1)	(1)	(1)	(1)	(1)	15,295	(1)	(1)	24,494	22,955							
Other current assets	195,603	189,012	189,012	63,225	43,323	80,903	1,561	6,791	266,180	213,605	52,575	613,808	449,808							
Mortgage and real estate loans	1,594,130	201,173	195,500	46,437	45,531	101,885	(1)	(1)	17,472	17,472	(1)	131,920	128,607							
Other investments	427,396	4,575	4,575	165,141	32,618	189,185	10,029	10,029	310,471	264,940	45,531	213,216	184,967							
Depreciation	15,978,435	1,536,633	1,458,033	483,003	258,665	1,048,665	122,003	487,234	3,919,891	2,714,551	1,203,376	1,867,143	1,354,836							
Less: Accumulated depreciation	38,232,160	2,127,618	1,930,159	726,360	399,786	745,403	56,590	197,717	1,178,622	806,519	372,303	729,274	481,389							
Depreciable assets	79,005	68,493	68,493	24,914	(1)	28,925	(1)	(1)	1,455,104	1,251,371	203,733	184,223	5,204							
Land	2,198,285	18,144	15,926	15,926	(1)	1,096,174	52,941	110,130	34,492	33,496	9,996	68,328	788							
Less: Accumulated depreciation	38,741,909	3,008,354	2,893,354	1,200,222	615,018	1,096,174	52,941	110,130	25,923	20,927	4,996	68,328	788							
Intangible assets (amortizable)	803,482	3,142	3,142	1,348	590	820	(1)	(1)	47,427	46,776	4,501	15,812	14,242							
Less: Accumulated amortization	649,279	3,142	2,774	(1)	(1)	820	(1)	(1)	47,427	46,776	4,501	15,812	14,242							
Other assets	11,907,209	376,937	353,663	175,010	64,043	175,010	1,653	23,274	61,557	524,018	93,539	558,669	520,371							
Total liabilities	233,468,301	8,954,658	8,371,798	2,976,513	1,731,852	3,483,583	206,060	582,860	6,514,055	4,945,069	1,568,986	6,389,007	5,328,512							
Accounts payable	12,302,055	214,553	66,940	24,145	24,145	86,343	7,284	29,841	455,334	358,471	96,863	763,546	632,676							
Mortgages, notes and bonds payable in less than one year	27,709,476	1,830,189	1,735,251	563,209	274,016	867,257	30,769	94,398	343,698	250,840	92,858	1,303,531	1,183,116							
Other current liabilities	18,768,212	1,858,485	1,776,893	52,246	32,982	90,378	1,287	8,592	198,425	104,484	90,941	500,322	326,915							
Mortgages, notes and bonds payable in one year or more	139,276,754	3,956,318	3,946,353	1,125,152	52,464	1,220,268	67,545	238,255	1,008,375	659,104	150,271	2,024,709	1,878,662							
Other liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000							
Partners' capital accounts (+ or -) (net)	41,532,672	2,641,504	2,456,610	1,010,585	375,232	570,001	92,232	29,232	4,266,581	3,183,676	1,070,855	731,428	592,937							
Total receipts	127,508,221	7,842,462	7,078,128	2,322,528	1,100,097	3,450,845	294,658	864,534	4,030,707	2,703,181	1,327,526	10,948,299	8,241,425							
Business receipts	123,472,071	7,500,158	6,665,093	2,156,974	1,026,146	3,282,838	197,035	835,065	3,807,162	2,504,781	1,302,361	10,739,785	8,068,910							
Income from other partnerships	27,501	1,113	991	254	(1)	1,284	(1)	(1)	3,632	3,632	(1)	956	2,590							
Nonqualifying dividends	2,088,263	44,895	42,444	13,767	8,675	19,204	768	2,451	31,127	27,203	3,924	31,009	27,490							
Rents received	588,743	65,751	61,525	23,566	10,495	26,407	(1)	4,226	17,272	12,316	4,956	76,146	61,633							
Royalties	244,272	11,012	10,934	1,312	(1)	7,659	(1)	(1)	79,944	69,866	4,078	1,224	(1)							
Farm net profit	12,563	9,385	9,385	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Net gain, noncapital assets	320,350	38,340	35,455	12,668	5,225	17,227	(1)	2,865	11,814	7,373	4,441	14,312	11,781							
Other receipts	1,416,624	260,730	240,962	104,849	44,290	90,088	1,735	19,768	38,373	28,643	7,730	81,685	68,610							
Total deductions	122,771,724	7,807,971	7,016,047	2,084,197	1,125,451	3,415,123	194,286	798,924	4,563,826	3,354,143	1,209,683	10,393,087	8,066,833							
Cost of sales and operations	53,977,860	4,954,487	4,600,748	1,189,683	602,517	2,696,060	114,488	391,739	1,143,195	572,599	570,586	8,291,624	6,748,716							
Salaries and wages	11,205,156	148,487	69,196	20,282	20,820	20,940	7,154	79,791	127,489	61,707	65,782	376,384	174,929							
Benefits to partners	2,251,363	39,332	64,923	15,248	23,417	34,309	3,065	34,309	16,354	8,963	7,391	166,317	75,481							
Rent	1,535,126	404,148	386,393	130,093	58,849	170,594	5,288	23,565	121,462	97,613	23,649	45,998	32,093							
Interest paid	170,535	166,109	148,726	54,432	42,417	46,852	4,665	17,383	136,760	89,929	46,861	284,859	265,619							
Taxes paid	166,109	148,726	148,726	54,432	42,417	46,852	4,665	17,383	136,760	89,929	46,861	284,859	265,619							
Bad debts	227,609	4,484	4,071	487	1,089	2,160	(1)	413	2,684	568	2,316	9,728	5,262							
Depreciation	27,681,115	2,468,571	2,468,571	1,000,302	46,492	66,628	4,229	29,065	60,343	25,019	35,324	68,957	41,935							
Amortization	916,575	508,623	468,277	187,071	87,531	156,811	1,604	31,004	283,871	156,811	106,870	229,379	195,152							
Pension	163,551	5,413	5,413	(1)	270	4,897	(1)	(1)	1,641	771	1,641	1,134	501							
Depreciation	373,997	1,551	1,010	349	(1)	358	(1)	(1)	302,163	224,507	77,676	1,055	818							
Pension, profit-sharing, annuity, bond purchase plans	179,651	1,866	1,529	764	342	358	(1)	457	3,393	1,361	2,032	16,461	10,564							
Employee benefit programs	271,635	4,176	3,698	1,215	1,871	2,048	(1)	460	7,195	5,897	6,202	35,469	15,045							
Net loss from other partnerships	972,685	7,607	7,322	(1)	4,012	2,048	(1)	(1)	57,034	56,318	(1)	1,443	(1)							
Farm net loss	1,465	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)							
Net loss, noncapital assets	14,266	14,029	14,029	1,078	(1)	12,828	(1)	(1)	6,334	3,273	(1)	1,134	501							
Other deductions	22,216,973	859,672	717,631	110,628	180,190	304,433	37,380	142,041	2,227,318	1,984,276	213,042	682,275	428,596							
Net income (less deficit)	4,736,497	1,046,691	50,081	236,341	-25,354	-164,278	10,372	75,910	-533,119	-650,962	117,843	555,212	174,782							
Net income	18,629,502	928,774	805,301	410,346	155,519	155,519	36,875	123,731	1,236,324	968,089	248,235	976,312	563,402							
Deficit	13,893,005	794,083	746,220	172,005	180,873	366,839	26,503	47,863	1,769,443	1,639,051	130,392	421,100	388,610							

Footnotes at end of table

Table 2.9—Balance Sheet and Income Statement, by Selected Industries—Continued

Item	Construction—Continued					Manufacturing					Transportation, communication, electric, gas, and sanitary services			
	Special trade contractors										Transportation			
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	Total	(24)	(25)	(26)
Number of partnerships	23,489	2,803	2,877	2,812	14,987	23,098	3,351	3,859	1,855	13,954	11,164	9,617	5,123	1,567
Number of partners	51,088	6,395	6,082	6,008	32,622	60,454	7,940	10,082	4,220	38,202	32,045	26,865	15,759	5,180
Total assets	1,040,384	281,644	317,433	63,609	657,388	3,900,062	892,032	225,517	798,658	2,663,644	3,718,739	2,015,989	898,222	1,117,167
Cash	129,852	18,165	11,031	14,208	35,498	398,688	52,037	35,498	47,388	190,962	106,553	80,449	41,682	28,144
Notes and accounts receivable	22,443	57,263	6,471	17,657	101,871	65,898	62,566	51,625	51,625	190,962	106,553	80,449	41,682	28,144
Allowance for bad debts	1,483	(1)	(1)	(1)	1,087	1,087	62,566	2,013	2,166	5,807	2,866	129,618	3,677	1,648
Inventories	122,568	19,815	2,544	4,555	95,852	612,927	69,949	25,342	103,023	474,613	15,322	30,936	3,677	1,648
Investments in Government obligations	8,234	(1)	(1)	(1)	5,737	5,737	(1)	(1)	(1)	8,533	3,869	(1)	(1)	15,614
United States	(1)	(1)	(1)	(1)	(1)	6,944	(1)	(1)	(1)	(1)	4,501	(1)	(1)	(1)
State and local	(1)	(1)	(1)	(1)	(1)	14,773	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other current assets	164,000	134,664	1,050	2,457	25,829	227,489	21,231	3,344	7,512	188,402	58,200	24,914	14,945	34,296
Mortgage and real estate loans	3,313	(1)	(1)	(1)	2,641	9,388	(1)	(1)	(1)	1,581	(1)	(1)	(1)	(1)
Other investments	28,249	2,446	(1)	(1)	22,834	199,544	28,501	12,008	1,308	155,727	55,390	48,324	34,737	8,466
Depreciable assets	212,551	52,591	10,022	52,191	487,543	453,996	275,513	18,967	18,967	1,807,926	2,169,883	856,326	856,326	1,407,329
Less: Accumulated depreciation	247,585	23,678	10,424	18,820	197,563	1,059,266	199,553	58,765	58,765	731,341	682,149	582,076	231,784	160,073
Depletable assets	13,219	(1)	(1)	(1)	11,466	162,932	156,254	(1)	(1)	2,906	16,314	14,850	(1)	(1)
Land	6,070	(1)	(1)	(1)	5,035	38,230	37,081	4,490	4,490	52,540	149,253	125,555	103,178	23,377
Land improvable assets (nondepletable)	52,800	8,107	1,146	1,840	41,707	104,391	37,081	4,490	4,490	52,540	149,253	125,555	103,178	23,377
Less: Accumulated amortization	(1)	(1)	(1)	(1)	(1)	1,715	(1)	2,684	2,684	4,627	2,883	2,883	481	1,308
Other assets	38,318	9,636	464	4,890	23,328	122,174	23,715	17,647	8,350	72,262	95,763	55,809	20,184	39,954
Total liabilities	1,040,384	291,644	317,433	63,609	657,388	3,900,062	892,032	225,517	798,658	2,663,644	3,718,739	2,015,989	898,222	1,117,167
Accounts payable	32,184	3,556	3,556	8,603	85,372	366,873	39,443	24,727	38,576	264,433	173,547	118,896	42,558	76,338
Notes, notes, and bonds payable in less than one year	120,415	17,322	3,265	8,205	91,619	546,637	73,925	22,236	36,243	414,233	217,333	192,819	107,951	84,828
Other current liabilities	173,407	10,788	2,691	6,537	61,391	238,290	164,965	10,887	16,965	70,887	55,639	26,316	26,316	15,248
Mortgages, notes, and bonds payable in one year	146,047	18,195	5,018	4,513	117,317	668,150	209,382	44,563	47,598	367,366	1,270,282	596,861	596,861	746,421
Other liabilities	137,691	332,134	1,432	5,565	68,539	352,134	12,789	19,322	19,322	307,280	277,004	28,206	25,519	187,281
Partners' capital accounts (+ or -) (net)	332,008	48,196	21,781	25,182	232,150	1,727,972	340,484	106,378	135,733	1,145,367	1,273,245	287,147	168,977	992,038
Total receipts	2,701,157	488,487	176,458	311,200	1,722,032	6,400,526	913,754	486,429	492,698	4,507,647	2,105,061	1,617,942	869,354	748,586
Business receipts	2,665,158	478,893	177,564	303,160	1,695,522	6,390,311	892,307	478,891	485,710	4,452,813	2,056,244	1,596,333	857,433	738,900
Income from other partnerships	(1)	(1)	(1)	(1)	(1)	964	(1)	(1)	(1)	443	(1)	(1)	(1)	(1)
Nonqualifying dividends	356	112	(1)	(1)	2,750	18,924	5,158	1,488	2,540	9,737	5,925	3,405	2,242	2,424
Interest received	14,513	1,589	(1)	(1)	12,122	3,800	3,800	736	487	5,382	5,721	4,132	1,211	1,589
Rents received	(1)	(1)	(1)	(1)	(1)	5,768	(1)	(1)	(1)	2,422	(1)	(1)	(1)	(1)
Royalties	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farm net profit	2,531	329	(1)	(1)	2,153	3,534	734	109	1,129	1,562	5,576	4,849	3,604	627
Net gain, noncapital assets	13,074	8,230	73	1,401	3,370	60,435	18,722	5,188	1,334	35,189	29,549	9,069	4,846	2,423
Other receipts	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total deductions	2,320,397	444,822	133,986	261,831	1,476,648	6,133,589	914,474	421,354	435,641	4,365,100	2,178,352	1,584,352	828,357	755,995
Cost of sales and operations	1,536,841	321,913	74,806	162,356	977,766	4,235,879	607,553	187,459	300,740	3,139,687	790,900	731,096	329,198	58,804
Salaries and wages	32,803	19,009	13,937	35,666	113,937	398,788	43,950	71,993	36,022	246,823	200,720	154,602	112,033	40,569
Depreciation	15,844	10,544	3,684	10,544	15,844	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544
Amortization	23,305	9,382	1,832	1,832	17,879	17,879	12,789	12,789	12,789	12,789	12,789	12,789	12,789	12,789
Rent paid	23,340	3,102	942	1,617	17,879	73,305	19,859	4,027	8,186	41,833	148,331	120,297	53,632	26,034
Interest paid	61,906	10,052	4,608	8,121	38,925	127,783	20,492	12,715	8,843	85,733	60,068	41,315	34,274	18,735
Taxes paid	(1)	(1)	(1)	(1)	(1)	12,507	1,146	2,744	2,600	5,217	28,19	922	683	1,897
Bad debts	26,422	2,092	1,495	1,884	21,234	54,727	44,444	2,500	2,500	5,217	44,444	32	33,057	5,876
Repairs	59,864	7,061	3,111	6,048	53,644	226,591	46,411	11,408	8,858	157,584	318,124	203,957	66,934	114,167
Depreciation	(1)	(1)	(1)	(1)	(1)	6,156	515	2,190	2,190	3,419	4,955	(1)	(1)	(1)
Depletion	(1)	(1)	(1)	(1)	(1)	47,383	46,285	1,075	1,075	(1)	(1)	(1)	(1)	(1)
Pension, profit-sharing, annuity, bond purchase plans	5,937	1,256	(1)	(1)	2,852	11,793	1,601	2,098	801	7,295	3,415	2,342	1,418	924
Employee benefit programs	20,424	2,840	1,708	2,236	13,640	34,466	2,654	2,881	3,076	25,855	5,574	3,907	2,436	1,667
Net loss from other partnerships	(1)	(1)	(1)	(1)	(1)	14,224	(1)	(1)	(1)	(1)	746	(1)	(1)	(1)
Farm net loss	(1)	(1)	(1)	(1)	(1)	3,144	(1)	(1)	(1)	635	(1)	(1)	(1)	(1)
Net loss, noncapital assets	533	(1)	(1)	(1)	(1)	76,337	(1)	(1)	(1)	635	(1)	(1)	(1)	(1)
Net loss, noncapital assets	253,619	41,777	18,869	32,516	160,517	690,976	76,337	94,565	35,274	475,600	525,764	223,989	154,936	307,766
Net income (less deficit)	380,770	44,645	44,472	49,256	242,384	266,937	-720	53,075	57,035	145,547	-72,371	33,590	40,997	-105,981
Net income	412,910	52,403	44,647	54,345	261,511	716,419	53,615	78,500	74,575	511,729	243,065	172,510	72,159	70,555
Deficit	32,140	7,561	(1)	5,080	19,127	439,462	54,335	11,425	17,520	366,182	315,436	138,920	31,162	176,516

Footnotes at end of table

Table 2.9—Balance Sheet and Income Statement, by Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Wholesale and retail trade									
	Total		Wholesale trade		Food stores		Automotive dealers and service stations			
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Number of partnerships	139,187	24,015	115,064	7,280	2,809	14,082	8,538	4,381	17,981	4,541
Number of partners	331,896	50,905	270,764	18,717	6,827	32,630	20,312	10,013	39,557	10,040
Total assets	10,924,784	3,682,278	7,034,830	778,241	275,062	787,191	606,549	879,497	1,382,950	340,590
Cash	1,280,190	443,140	837,081	87,681	34,619	107,083	84,770	42,974	133,546	36,545
Notes and accounts receivable	1,178,390	375,250	803,140	127,585	47,726	375,414	277,665	108,419	267,785	73,529
Inventory	2,618,717	1,281,781	1,336,936	127,681	41,819	1,209,117	958,203	378,341	1,280,912	46,269
Investments	3,751,037	1,267,371	2,483,666	252,524	108,278	2,231,392	200,456	376,917	2,054,476	164,082
United States	62,076	23,191	38,885	3,666	1,587	35,200	1,547	1,305	33,893	1,305
Foreign	30,025	9,765	20,260	1,921	1,000	18,279	1,621	1,305	16,658	1,305
State and local	2,609,715	1,242,815	1,366,900	136,625	58,703	1,288,176	115,317	212,307	1,172,859	115,317
Other current assets	209,715	90,684	119,031	9,441	3,004	18,007	13,759	12,397	25,307	3,619
Mortgage and real estate loans	61,897	15,014	46,883	16,669	1,076	30,217	2,537	1,830	28,387	1,830
Other investments	320,933	164,331	156,602	18,169	7,879	138,433	10,922	17,567	120,911	17,567
Depreciable assets	4,250,393	1,454,313	2,796,080	254,566	106,791	2,689,289	2,400,440	1,400,549	4,289,732	91,331
Land	1,179,326	596,086	583,240	116,822	45,714	527,526	457,646	265,213	793,871	79,378
Less Accumulated depreciation										
Depletable assets	10,262	3,281	6,981	2,524	1,000	3,457	1,937	1,521	4,984	1,521
Less Accumulated depletion	10,262	3,281	6,981	2,524	1,000	3,457	1,937	1,521	4,984	1,521
Land (nondepreciable)	19,352	172,891	153,539	47,072	13,802	139,737	125,912	76,787	163,954	20,286
Less Accumulated amortization	20,048	1,941	18,105	1,105	883	17,003	7,783	237	16,820	1,105
Other assets	438,482	106,290	332,192	21,528	14,259	41,277	33,559	21,521	50,685	7,545
Total liabilities	10,924,784	3,882,278	7,034,830	778,241	275,062	787,191	606,549	879,497	1,382,950	340,590
Accounts payable	1,977,616	957,667	1,019,949	90,264	32,459	1,184,652	907,369	524,743	1,692,011	67,093
Notes, mortgages, and bonds payable in less than one year	1,340,450	541,302	799,148	72,921	18,862	817,027	640,240	269,300	1,157,327	45,198
Other current liabilities	380,684	137,117	243,567	20,028	9,173	250,111	20,747	20,065	230,356	12,127
Mortgages, notes, and bonds payable in one year or more	1,722,393	409,777	1,312,616	128,350	48,919	1,184,297	1,058,518	671,112	1,797,774	50,227
Other liabilities	353,323	147,921	205,402	31,029	18,822	176,573	129,711	37,322	139,252	3,374
Partners' capital accounts (- or -) (net)	5,149,630	1,472,704	3,676,926	437,927	147,921	3,129,000	2,897,984	238,223	3,551,330	338,036
Total liabilities	10,924,784	3,882,278	7,034,830	778,241	275,062	787,191	606,549	879,497	1,382,950	340,590
Total assets	10,924,784	3,882,278	7,034,830	778,241	275,062	787,191	606,549	879,497	1,382,950	340,590
Business receipts	37,542,210	14,403,089	23,139,121	1,706,474	910,045	4,571,821	3,704,929	2,701,509	5,205,048	2,183,476
Nonqualifying dividends	2,571	1,444	1,127	274	174	880	680	191	1,191	191
Interest received	56,521	24,779	31,742	5,150	1,197	3,877	3,372	505	7,503	1,882
Rents received	98,854	27,971	70,883	11,581	2,737	3,877	3,372	505	7,503	1,882
Royalties	8,552	3,181	5,371	1,391	1,191	4,180	3,343	879	5,001	1,187
Net gain, noncapital assets	18,028	6,074	9,953	1,021	4,928	1,423	528	861	2,002	314
Other receipts	225,925	102,879	123,046	13,467	4,928	15,685	13,659	17,666	28,991	8,239
Total deductions	35,018,499	13,856,436	21,162,590	1,901,593	943,886	4,427,911	3,595,793	2,837,069	5,504,311	785,048
Cost of sales and operations	28,681,968	12,036,251	16,645,717	1,217,797	654,957	3,674,329	3,044,912	2,313,853	4,667,458	1,757,532
Salaries and wages	2,291,178	1,181,592	1,109,586	126,017	79,129	2,899,628	2,183,382	1,014,433	3,913,013	598,073
Payments to partners	482,241	118,724	363,517	38,236	8,972	45,770	28,498	26,480	71,918	11,025
Rent paid	594,692	86,098	508,594	18,953	9,854	507,741	39,469	17,642	521,299	33,654
Depreciation	530,455	151,300	379,155	33,700	15,000	228,155	158,652	64,126	368,777	12,930
Taxes paid	550,222	145,545	404,677	33,700	13,638	361,039	27,665	21,938	339,683	11,187
Bad debts	65,429	26,839	38,590	5,304	1,190	25,558	1,987	7,412	12,346	2,359
Repairs	168,417	48,209	120,208	10,156	3,281	108,927	15,081	7,865	123,792	2,466
Amortization	37,542,210	103,958	37,438,252	22,456	10,301	37,438,252	22,456	10,301	37,438,252	22,456
Depreciation	2,302	1,756	546	1,756	1,756	546	1,756	1,756	546	1,756
Pension, profit-sharing, annuity, bond purchase plans	20,365	10,620	9,740	1,241	246	2,252	1,575	502	1,075	190
Employee benefit programs	38,721	14,025	24,696	1,972	562	5,195	2,831	4,415	5,631	642
Net loss, noncapital assets	1,456	8,371	6,915	1,456	—	—	—	—	—	—
Net loss, noncapital assets	6,322	1,227	5,095	5,095	—	—	—	—	—	—
Other deductions	2,281,240	662,238	1,618,989	106,884	56,390	1,161,099	160,450	84,176	1,076,643	53,381
Net income (less deficit)	2,135,439	1,025,842	1,412,240	136,630	76,064	173,074	133,509	76,604	254,709	119,054
Net income	2,428,364	785,634	1,642,730	150,600	81,203	203,344	149,119	85,168	283,654	127,752
Deficit	292,925	64,284	228,507	13,970	5,139	30,270	15,610	8,564	28,906	9,698

Footnotes at end of table

Table 2.9—Balance Sheet and Income Statement, by Selected Industries—Continued

Item	Wholesale and retail trade—Continued					Finance					Finance, insurance, and real estate				
	Retail trade—Continued					Finance					Finance, insurance, and real estate				
	Eating places	Drinking places	Liquor stores	Other retail stores	Total	Banking and savings banks	Security, commodity, and investment companies	Holding and investment companies	Insurance companies, brokers, and service	Total	Operators and lessors of buildings	Real estate lessors, owners, and managers	Real estate agents, brokers, and managers	Other real estate	
(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Number of partnerships	16 164	5 457	3 343	28 948	355 092	87 803	1 719	2 104	83 980	5 030	262 259	215 923	21 772	10 994	
Number of partners	44 319	12 163	7 526	65 481	2 475 819	1 074 453	11 907	22 888	1 039 658	17 322	1 384 044	1 123 389	138 530	64 165	
Total assets	942 116	181 381	245 098	1 296 164	175 200 100	40 021 454	1 209 708	9 509 186	32 302 560	1 657 467	133 521 179	117 875 885	4 807 853	3 529 837	7 308 584
Cash	91 783	12 138	34 498	174 278	4 235 207	1 512 275	120 076	271 826	228 148	298 798	2 087 706	1 811 108	119 108	89 784	191 801
Notes and accounts receivable	39 438	1 187	7 189	152 462	10 219 578	5 942 348	351 422	2 766 932	498 467	3 762 783	2 155 181	1 811 107	119 108	28 282	18 743
Less Allowance for bad debts	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Inventories	52 686	11 341	86 534	576 003	4 759 547	2 582 919	91 688	411 922	218 028	42 346	2 175 794	1 811 108	34 903	339 433	1 382 069
Investments in Government obligations	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
United States	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
State and local	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other current assets	28 859	3 411	2 072	18 100	4 731 164	2 729 972	20 130	277 878	243 864	37 134	1 964 056	1 456 179	53 172	134 028	320 679
Mortgage and real estate loans	17 156	1 742	5 569	20 375	5 223 872	3 482 113	66 206	2 430 759	3 412 575	(1)	1 840 256	1 392 248	103 800	143 561	300 647
Depreciable assets	808 440	152 572	96 013	444 362	12 801 051	2 116 129	2 688 655	1 010 655	218 971	3 138 486	2 082 604	1 882 229	188 229	141 708	748 955
Less Accumulated depreciation	291 151	48 162	36 783	197 747	24 876 665	5 160 740	16 331	42 553	26 538	26 538	23 051 260	20 351 260	282 311	101 016	77 516
Depositable assets	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Land	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Less Accumulated depreciation	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Intangible assets (monetizable)	96 844	12 843	8 265	26 909	29 588 810	4 095 821	11 083	5 558	4 075 323	5 563	25 899 922	19 133 922	3 421 040	1 196 730	2 137 668
Less Accumulated amortization	26 021	12 003	6 131	330 161	3 301 161	63 863	1 083	2 285	61 391	9 376	20 631 932	15 152 932	4 833	1 538	2 137 668
Other assets	5 326	3 107	1 459	3 860	226 276	17 121	1 584	1 584	1 584	1 524	20 631 932	19 133 922	3 187	1 538	2 137 668
Other liabilities	340 303	77 137	52 893	191 317	114 059 858	6 102 044	167 970	596 266	6 828 808	42 670	106 864 144	98 802 829	2 445 993	1 919 395	3 696 426
Partners' capital accounts (+ or -) (net)	326 087	68 597	122 400	896 060	21 989 752	17 183 036	390 965	1 125 975	15 676 776	-168 323	4 964 039	1 757 009	1 724 938	202 968	512 648
Total receipts	384 249	35 487	62 093	30 741 344	5 466 337	174 086	3 368 817	3 368 817	1 825 651	1 534 215	23 720 762	20 121 267	362 767	1 037 088	2 199 670
Business receipts	2 780 360	388 471	856 511	3 513 601	27 689 255	3 405 502	102 735	2 971 388	331 979	1 488 415	22 784 338	19 520 192	326 457	935 677	2 012 012
Income from other partnerships	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Income from other individuals	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Interest received	17 580	1 454	1 544	8 510	151 353	57 339	4 267	273 328	1 133 243	33 221	346 703	235 032	9 938	22 194	78 539
Rents received	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Royalties	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net gain from real estate	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net gain from other real estate	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other receipts	9 816	3 640	1 725	18 566	478 725	130 825	1 085	99 684	53 742	9 170	122 741	100 921	2 922	35 367	58 546
Total deductions	2 611 823	372 509	811 668	32 585 779	34 706 138	5 532 154	141 280	3 161 664	2 226 910	1 368 103	27 407 841	23 753 518	412 848	1 117 015	2 524 100
Cost of sales and operations	1 410 757	191 450	674 586	2 249 152	24 477 094	12 635	2 489	1 418	84 209	188 264	2 145 195	224 903	40 007	433 056	1 447 229
Salaries and wages	426 121	50 830	38 689	280 078	1 635 039	179 100	29 789	127 118	38 943	1 016 219	1 016 219	872 815	5 814	74 805	62 885
Payments to partners	43 972	13 830	15 014	73 445	1 418 873	179 100	4 959	198 216	48 824	4 357	1 982 116	1 544 349	4 668	29 633	30 766
Rent paid	147 552	14 524	14 524	99 157	686 957	32 161	4 705	58 019	29 457	23 933	570 763	513 828	13 716	15 784	27 409
Interest paid	31 922	5 449	5 133	24 440	9 309 166	806 105	31 677	257 466	517 382	6 188	8 498 873	7 744 163	154 929	199 442	398 339
Taxes paid	97 655	17 178	16 757	61 074	3 174 193	151 221	5 305	52 970	92 346	18 415	3 004 557	2 846 902	50 272	37 475	69 966
Bad debts	690	508	895	6 353	97 986	35 928	7 128	2 827	26 503	8 731	55 337	41 594	(1)	3 923	9 651
Repairs	31 663	6 348	3 435	16 535	863 040	114 430	578	3 038	84 813	7 613	849 831	822 330	8 609	8 609	8 609
Depreciation	66 550	14 060	7 693	45 237	5 375 920	106 958	6 229	10 941	96 688	7 616	5 261 346	5 135 396	48 505	46 800	30 855
Amortization	1 174	1 774	1 877	1 877	26 051	3 185	(1)	828	2 259	1 049	21 817	20 213	546	276	782
Donations	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Pension, profit-sharing, annuity, bond purchase plans	1 226	(1)	(1)	2 571	26 362	15 211	(1)	2 833	10 375	3 603	7 768	6 526	(1)	(1)	(1)
Employee benefit programs	5 462	264	206	3 464	26 939	7 041	1 111	5 231	699	4 916	14 982	12 525	(1)	1 460	901
Net loss from other partnerships	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net loss from other individuals	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net loss, noncapital assets	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other deductions	344 533	57 465	34 211	291 604	9 751 688	2 823 350	26 300	2 168 330	680 720	92 542	5 066 196	5 264 555	76 529	243 739	421 373
Net income (less deficit)	160 045	21 470	50 134	291 446	-3 864 794	-45 051	32 768	225 553	-304 158	168 112	-4 832 651	-50 081	-50 081	-78 927	-324 430
Net income	233 042	34 351	54 126	31 858	8 080 146	1 584 051	43 754	476 115	1 268 632	231 159	2 664 936	2 198 258	161 158	161 158	204 282
Deficit	52 997	12 611	3 992	50 511	8 044 940	1 628 866	10 965	26 162	1 572 791	63 047	6 352 025	5 400 909	181 319	241 085	528 712

Footnotes at end of table

Table 2.9—Balance Sheet and Income Statement, by Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Items	Hotels and other lodging places				Personal services				Services				Automobile repair and services			
	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and other services	Beauty shops	Barber shops	Other personal services	Business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile repair and other services		
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		
Number of partnerships	146,595	11,488	5,806	5,682	15,231	5,186	4,950	1,089	4,006	22,761	12,956	4,727	4,358	3,771		
Number of partners	538,762	63,454	32,727	34,905	12,964	10,435	23,111	9,195	75,374	19,824	19,824	10,322	9,502	8,658		
Total assets	20,125,114	6,508,202	3,281,477	3,228,725	481,743	198,819	43,093	14,321	207,511	607,270	221,725	108,293	112,432	385,545		
Cash	1,720,016	162,678	81,179	82,886	23,082	8,195	1,252	30,357	168,223	53,985	35,174	15,034	20,140	18,811		
Notes and accounts receivable	1,555,300	179,362	72,962	72,962	11,209	364	(*)	33,647	303,036	38,098	22,704	11,400	11,304	15,394		
Less Allowance for bad debts	42,044	5,787	3,510	3,510	722	(*)	(*)	10,066	85,829	31,852	26,866	15,117	11,749	5,091		
Inventories	363,530	52,520	23,788	23,732	20,829	2,045	(*)	(*)	26,534	31,852	26,866	15,117	11,749	5,091		
Investments in Government obligations	1,183,613	118,361	57,261	(*)	(*)	(*)	(*)	(*)	12,555	(*)	(*)	(*)	(*)	(*)		
State and local	40,407	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Other current assets	480,508	72,862	37,779	35,884	5,332	2,244	855	1,909	96,109	11,794	5,982	3,421	2,261	6,112		
Mortgages and real estate loans	80,325	10,325	5,325	5,325	(*)	(*)	(*)	(*)	22,770	12,811	408	(*)	(*)	11,773		
Depreciable assets	895,375	80,169	22,687	22,687	5,546	(*)	(*)	17,663	172,723	12,181	157,977	73,663	64,314	393,264		
Less Accumulated depreciation	18,395,530	6,274,121	2,982,331	2,982,331	503,146	46,286	6,192	14,699	2,823,498	220,442	55,450	22,185	32,865	164,992		
Other assets	6,658,964	1,458,776	739,685	690,091	261,606	20,226	6,192	83,320	2,823,498	220,442	55,450	22,185	32,865	164,992		
Depreciable assets	44,720	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Land	15,724	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Less Accumulated depreciation	1,973,414	851,340	421,636	429,704	30,434	12,243	(*)	14,067	307,643	109,387	22,162	11,160	11,002	87,225		
Intangible assets (amortizable)	646,037	46,569	21,962	21,962	1,591	(*)	(*)	34,384	34,384	3,669	(*)	(*)	(*)	(*)		
Less Accumulated amortization	335,228	8,661	4,812	4,812	15,666	(*)	(*)	10,648	279,306	15,864	3,874	2,173	1,701	11,187		
Other assets	1,101,507	214,530	91,142	91,142	29,775	2,120	(*)	10,648	279,306	15,864	3,874	2,173	1,701	11,187		
Total liabilities	20,125,114	6,508,202	3,281,477	3,228,725	461,743	198,819	43,093	14,321	207,511	607,270	221,725	109,293	112,432	385,545		
Accounts payable	910,659	241,488	121,323	121,323	23,359	10,506	1,782	10,941	190,129	31,390	19,933	9,540	10,393	11,457		
Mortgages, notes, and bonds payable in less than one year	2,193,098	540,532	238,178	232,363	28,033	16,355	1,782	9,315	556,827	78,517	11,399	5,916	5,463	67,118		
Other current liabilities	901,855	212,607	100,087	112,520	5,811	1,268	(*)	4,269	92,947	33,389	5,145	2,356	2,789	28,244		
Mortgages, notes, and bonds payable in one year or more	11,754,819	4,851,069	2,484,882	2,486,127	130,535	79,838	8,145	37,634	3,407,429	249,279	63,692	34,612	29,980	185,387		
Other liabilities	935,104	131,819	70,213	70,213	6,108	1,632	(*)	137,669	356,704	205,677	115,895	54,181	61,754	85,742		
Partners' capital accounts (+ or -) (net)	3,498,577	430,777	176,833	232,623	78,202	28,654	8,098	137,669	356,704	205,677	115,895	54,181	61,754	85,742		
Total receipts	27,375,777	2,790,406	1,526,215	1,262,191	599,981	331,472	160,789	53,338	2,074,096	1,061,854	726,901	349,638	377,263	334,953		
Business receipts	26,826,064	2,666,696	1,471,347	1,195,349	877,275	325,177	180,315	49,447	1,972,802	1,038,417	721,400	346,203	375,197	317,017		
Income from other partnerships	23,614	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Nonqualifying dividends	10,731	10,731	3,134	7,597	1,721	485	(*)	1,191	8,603	1,301	443	104	339	858		
Interest received	68,885	10,731	3,134	7,597	1,721	485	(*)	1,191	8,603	1,301	443	104	339	858		
Rents received	143,268	69,882	34,020	35,862	7,623	4,403	(*)	2,105	12,228	10,652	2,950	1,782	1,168	7,702		
Royalties	18,126	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Gain on sale of capital assets	51,569	5,642	3,401	2,241	486	(*)	(*)	209	27,198	4,981	(*)	(*)	(*)	4,932		
Other receipts	243,103	34,764	16,136	18,628	12,570	963	179	8,202	44,316	5,931	2,059	1,526	533	3,872		
Total deductions	21,161,773	3,070,639	1,638,950	1,383,779	742,853	293,566	140,815	30,300	2,208,820	929,112	604,242	292,983	311,259	324,870		
Cost of sales and operations	3,387,724	591,736	297,482	294,244	226,642	92,980	28,579	99,588	390,313	485,684	368,756	194,150	174,606	116,528		
Salaries and wages	6,026,648	487,655	273,134	214,521	142,927	49,631	50,826	32,269	197,939	95,920	67,821	21,195	46,626	28,099		
Payments to partners	938,082	28,392	16,260	12,032	48,798	8,830	14,242	18,230	52,269	27,849	24,359	12,080	12,079	3,440		
Rent paid	1,268,001	120,694	69,092	51,392	43,635	15,384	14,494	10,066	282,296	24,508	5,519	1,871	2,302	20,420		
Interest paid	989,210	233,360	117,147	117,147	11,904	6,313	1,328	8,189	43,310	29,877	16,570	7,287	9,833	13,407		
Taxes paid	810,363	130,912	56,366	54,306	27,734	11,904	6,313	8,189	43,310	29,877	16,570	7,287	9,833	13,407		
Bad debts	41,928	9,884	3,817	3,817	2,806	478	(*)	2,306	4,917	2,083	1,560	781	779	523		
Repairs	230,935	83,227	45,471	37,756	14,843	7,564	(*)	5,159	28,615	14,953	3,827	1,590	1,590	1,145		
Depreciation	1,850,038	347,187	168,129	159,058	42,857	4,592	(*)	13,159	792,525	87,615	33,300	15,566	5,832	54,258		
Amortization	11,520,000	1,496,496	761,610	628,288	21,729	4,922	(*)	13,159	792,525	87,615	33,300	15,566	5,832	54,258		
Person, profit-sharing, annuity, bond purchase plans	95,654	1,621	(*)	264	894	(*)	(*)	548	3,702	401	(*)	(*)	(*)	377		
Employee benefit programs	119,135	10,886	4,400	5,486	1,049	384	(*)	609	1,836	1,096	(*)	(*)	(*)	840		
Net loss from other partnerships	71,451	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Net loss from other partnerships	10,288	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Net loss, noncapital assets	5,207,143	713,920	412,590	301,230	178,443	77,233	28,180	9,375	326,822	125,728	79,044	34,638	44,406	46,684		
Other deductions	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Net income (less deficit)	6,214,004	-230,233	-108,845	-121,588	157,328	37,966	30,974	14,338	-134,724	132,742	122,659	56,655	64,004	10,083		
Net income	8,019,820	199,222	97,584	101,638	43,303	33,013	33,013	14,559	78,876	162,826	129,860	59,557	70,303	32,966		
Deficit	1,805,616	429,455	206,228	223,226	12,480	5,984	2,039	4,728	396,130	30,084	2,902	2,902	4,299	22,893		

Footnotes at end of table

Table 2.9—Balance Sheet and Income Statement, by Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued									
	Miscellaneous repair services	Amusement recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services		Other services
	(73)	(74)	Total	Offices of physicians	Other medical and health services	(76)	(79)	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships	7,229	11,254	15,301	8,496	6,805	20,344	5,533	10,383	7,314	3,068
Number of partners	15,643	71,877	50,831	29,888	20,942	79,680	14,377	39,083	30,382	7,881
Total assets	171,756	2,208,969	1,323,490	408,276	914,214	1,550,466	350,887	877,517	802,025	75,492
Cash	25,145	137,727	176,840	106,054	70,786	550,696	240,861	231,910	12,047	381,926
Notes and accounts receivable	22,915	134,442	228,757	95,854	132,863	237,022	104,174	104,877	94,554	365,966
Less Allowance for bad debts	(*)	1,565	15,012	8,483	8,483	8,162	1,985	2,078	1,985	(*)
Inventories	27,423	33,132	12,724	2,088	10,626	2,772	8,067	8,243	6,145	97,147
Investments in Government obligations	(*)	3,182	5,514	(*)	(*)	43,385	6,051	10,604	10,717	(*)
United States	(*)	(*)	2,752	(*)	(*)	11,305	(*)	3,917	3,830	(*)
State and local	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other current assets	2,635	61,265	32,224	9,353	22,871	73,203	11,302	66,895	63,748	125,023
Prepaid expenses and other assets	1,225	7,316	3,054	1,470	1,846	3,054	3,421	1,470	1,466	24,992
Other investments	113,906	1,962,232	994,696	272,159	722,537	858,194	148,419	441,093	395,820	582,207
Depreciable assets	43,241	735,200	308,409	128,478	181,931	433,038	65,859	204,746	181,063	374,754
Land	(*)	(*)	(*)	(*)	(*)	4,179	(*)	(*)	(*)	(*)
Buildings	(*)	(*)	(*)	(*)	(*)	1,179	(*)	(*)	(*)	(*)
Leasehold improvements	(*)	(*)	(*)	(*)	(*)	34,116	(*)	(*)	(*)	(*)
Intangible assets (amortizable)	12,340	18,042	58,835	15,629	43,206	23,771	9,076	12,169	9,968	316,277
Less Accumulated amortization	(*)	459,278	14,976	1,620	13,356	29,189	(*)	29,189	27,377	(*)
Other assets	6,269	272,778	4,995	861	4,134	8,696	9,270	10,534	11,146	61,583
Other assets	(*)	138,042	68,809	17,144	68,665	88,437	12,900	125,959	111,146	216,678
Total liabilities	171,756	2,206,969	1,323,490	408,276	914,214	1,550,466	350,887	877,517	802,025	75,492
Accounts payable	16,233	98,349	87,954	18,401	69,553	79,447	32,001	22,658	2,232	142,310
Mortgages, notes, and bonds payable in less than one year	22,723	213,286	101,876	34,311	67,565	114,597	45,894	105,282	95,141	387,663
Other liabilities	38,653	1,512,242	601,144	87,708	523,436	1,039,744	183,991	48,253	15,613	181,684
Mortgages, notes, and bonds payable in one year or more	3,097	189,386	91,450	45,706	45,744	114,053	28,158	38,611	35,110	169,407
Partners' capital accounts (+ or -) (net)	64,619	16,138	346,275	196,777	155,498	972,648	150,012	530,014	488,198	833,118
Total receipts	386,521	1,555,773	5,152,291	3,149,696	2,003,165	7,103,239	1,585,034	4,010,344	3,770,771	6,351,646
Business receipts	364,213	1,475,285	5,114,702	3,128,640	1,985,062	7,052,245	1,568,885	3,971,516	3,735,044	6,244,429
Income from other partnerships	(*)	2,542	(*)	(*)	(*)	1,553	(*)	9,653	(*)	(*)
Nonqualifying dividends	(*)	8,026	5,761	2,352	3,408	15,513	(*)	244	(*)	(*)
Interest received	(*)	3,719	10,946	4,055	6,893	10,136	2,424	5,032	8,778	254
Royalties	(*)	9,251	(*)	(*)	(*)	659	(*)	(*)	(*)	(*)
Farm net profit	(*)	7,834	1,163	877	286	396	110	216	211	(*)
Net gain, noncapital assets	(*)	44,410	17,763	10,252	7,511	22,501	4,198	16,232	15,451	3,710
Other receipts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total deductions	318,121	1,904,061	3,339,007	1,680,057	1,658,950	1,653,035	1,312,771	2,954,523	2,774,644	178,878
Cost of sales and operations	174,232	374,457	364,378	45,056	319,322	88,639	381,069	58,273	44,704	680,693
Repairs	25,927	282,789	1,159,551	615,962	543,589	1,614,675	389,147	1,541,103	1,470,110	2,043,581
Payments to partners	9,878	165,905	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Rent paid	3,568	70,321	250,076	140,079	109,997	390,001	49,966	22,446	19,024	280,014
Interest paid	8,974	50,713	132,944	54,409	78,535	157,871	35,617	22,597	21,029	90,533
Taxes paid	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bad debts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repairs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depreciation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amortization	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Partnership, profit-sharing, annuity, bond purchase plans	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Employee benefit programs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss from other partnerships	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss from noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net income (loss deficit)	68,400	-348,688	1,813,854	1,469,839	344,215	3,450,204	272,263	1,055,861	996,127	58,734
Net income	74,860	196,966	1,870,576	1,477,177	393,399	3,458,283	280,932	1,062,235	1,002,581	63,654
Deficit	6,460	545,854	58,722	7,338	49,184	8,079	8,669	10,374	6,454	185,826

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Contractors not allocable, Wholesale and retail trade not allocable are not shown separately because of the small number of sample returns on which they are based. However, the data are included in the appropriate totals.

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industrial Divisions												
Number of partnerships	1,073,094	783,271	67,871	146,418	106,901	105,866	106,780	116,033	56,916	35,317	35,448	5,721
Number of partners	4,950,634	3,906,108	252,152	427,913	349,627	351,660	400,493	544,341	364,156	314,036	561,852	339,878
Total assets	235,468,301	235,468,301	—	582,727	1,804,216	3,873,969	7,644,310	18,321,112	20,028,962	24,713,472	71,060,495	87,439,038
Cash	8,990,391	8,990,391	—	138,197	304,602	449,881	691,559	1,260,195	1,014,550	1,074,100	1,903,431	2,153,876
Notes and accounts receivable	16,402,532	16,402,532	—	38,056	117,844	308,052	596,429	1,391,378	1,507,093	1,704,381	3,850,925	6,888,374
Less: Allowance for bad debts	190,014	190,014	—	1,444	817	3,879	24,089	19,853	13,618	19,403	45,837	61,374
Inventories	11,985,431	11,985,431	—	66,795	216,086	421,351	628,058	1,218,054	1,008,286	988,856	2,357,195	5,080,750
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	1,257,316	1,257,316	—	(*)	(*)	(*)	14,114	35,088	42,903	76,430	307,463	778,002
State and local	664,528	664,528	—	—	—	—	2,323	17,896	20,417	37,129	130,189	455,952
Other current assets	6,783,667	6,783,667	—	14,478	37,585	91,853	132,319	342,152	444,811	540,932	1,863,134	3,316,603
Mortgage and real estate loans	5,354,130	5,354,130	—	7,526	28,707	123,024	289,443	710,984	777,500	1,116,536	1,746,803	1,153,607
Other investments	18,975,405	18,975,405	—	31,758	104,586	181,120	256,240	749,860	916,619	1,282,540	4,006,775	11,445,907
Depreciable assets	152,377,129	152,377,129	—	602,025	1,513,260	2,623,921	5,068,397	11,403,900	12,343,904	16,442,635	52,798,469	49,580,618
Less: Accumulated depreciation	39,252,160	39,252,160	—	371,155	801,432	1,163,856	2,071,661	4,096,118	3,958,691	5,148,557	12,554,243	9,086,447
Depletable assets	2,198,285	2,198,285	—	7,805	14,977	37,948	73,200	138,492	154,886	233,573	491,458	1,045,946
Less: Accumulated depletion	471,909	471,909	—	4,116	7,859	16,460	27,820	33,870	45,145	83,196	117,296	134,147
Land	36,731,958	36,731,958	—	28,427	185,930	631,253	1,680,395	4,572,743	5,215,042	5,546,306	11,309,201	7,562,661
Intangible assets (amortizable)	1,803,482	1,803,482	—	2,847	11,229	27,308	49,274	163,346	111,278	137,102	609,831	691,267
Less: Accumulated amortization	648,279	648,279	—	2,094	6,184	7,931	12,896	107,693	59,552	45,380	207,629	199,920
Other assets	11,907,209	11,907,209	—	23,576	84,721	169,473	299,025	574,558	548,379	829,488	2,610,626	6,767,363
Total liabilities	235,468,301	235,468,301	—	582,727	1,804,216	3,873,969	7,644,310	18,321,112	20,028,962	24,713,472	71,060,495	87,439,038
Accounts payable	12,302,055	12,302,055	—	59,291	145,227	234,512	408,459	865,022	752,017	915,636	2,509,666	6,412,225
Mortgages, notes, and bonds payable in less than one year	22,709,476	22,709,476	—	147,914	203,538	404,473	788,870	1,843,130	1,902,488	2,424,336	7,542,033	7,452,694
Other current liabilities	7,788,212	7,788,212	—	138,847	72,054	128,398	182,554	433,606	515,274	611,509	2,060,752	3,645,118
Mortgages, notes, and bonds payable in one year or more	136,296,764	136,296,764	—	173,891	356,694	972,422	2,444,069	7,566,084	10,113,870	14,899,835	51,637,135	48,132,964
Other liabilities	14,779,122	14,779,122	—	236,122	137,929	243,793	544,237	952,931	1,288,530	1,457,365	3,084,161	6,894,054
Partners' capital accounts (+ or -) net	41,592,672	41,592,672	—	—	888,774	1,690,371	3,276,121	6,660,339	5,516,983	4,404,691	12,542,748	14,901,983
Total receipts	148,417,529	127,508,221	5,600,906	5,098,715	6,410,231	8,176,116	10,301,731	16,641,819	12,156,125	13,098,078	24,869,429	25,155,071
Business receipts	142,505,781	122,472,071	5,391,641	5,003,357	6,316,177	8,036,043	10,080,254	16,171,322	11,714,507	12,531,249	23,756,237	23,471,284
Income from other partnerships	391,887	347,834	(*)	32,649	18,434	17,948	14,387	29,586	36,732	36,589	74,161	86,375
Nonqualifying dividends	50,635	27,501	228	52	911	404	975	2,080	1,637	1,289	4,346	15,569
Interest received	2,477,173	2,098,263	47,629	6,067	12,820	24,301	63,632	145,147	150,404	222,735	396,159	1,029,369
Rents received	649,343	568,743	12,935	5,664	10,199	21,679	27,848	65,872	71,172	70,776	172,441	110,137
Royalties	279,433	244,272	4,236	12,755	12,963	9,308	16,984	37,717	19,198	43,524	66,128	21,459
Farm net profit	23,349	12,563	(*)	—	—	(*)	4,616	454	(*)	(*)	(*)	(*)
Net gain, noncapital assets	359,566	320,350	74,009	6,680	7,764	12,393	17,129	38,615	30,832	33,469	54,226	45,233
Other receipts	1,680,362	1,416,624	69,215	31,461	30,963	53,515	78,455	146,864	131,189	157,048	344,491	373,423
Total deductions	140,679,959	122,771,724	5,489,422	4,203,621	5,156,182	6,849,446	8,848,012	14,936,660	11,390,696	12,883,967	26,345,823	26,967,895
Cost of sales and operations	64,672,843	53,977,860	2,807,922	1,799,039	2,548,152	3,670,231	4,882,683	8,277,401	5,767,182	6,082,387	9,848,962	8,293,901
Salaries and wages	12,489,039	11,205,156	339,170	503,493	640,651	787,934	967,525	1,428,512	974,795	1,037,086	1,956,188	2,569,802
Payments to partners	2,649,186	2,251,363	90,618	245,313	250,730	237,636	238,862	320,362	157,748	139,366	227,883	342,845
Rent paid	3,626,571	3,145,974	98,131	217,127	241,847	279,721	274,760	403,844	288,874	337,200	494,074	510,396
Interest paid	12,097,100	11,535,126	204,253	30,850	59,107	127,231	230,406	707,396	878,798	1,258,808	4,094,073	3,944,204
Taxes paid	5,770,918	5,210,172	122,546	90,466	146,858	208,508	285,335	547,060	515,706	601,459	1,434,007	1,257,626
Bad debts	255,093	237,809	26,673	4,366	6,698	8,821	12,195	29,089	28,051	21,502	46,667	53,747
Repairs	2,202,626	1,774,745	47,784	35,902	62,607	88,663	135,853	237,444	197,510	218,120	470,778	279,884
Depreciation	10,108,834	9,165,767	148,254	80,131	146,572	217,582	380,566	759,870	779,226	953,976	3,116,039	2,583,481
Amortization	165,755	163,551	1,009	389	1,819	3,152	2,876	12,293	16,373	17,860	60,845	46,935
Depletion	392,734	373,937	1,071	80,491	4,628	3,411	6,928	19,185	29,035	39,142	93,581	96,525
Pension profit-sharing annuity, bond purchase plans	190,127	179,651	3,745	6,077	6,289	7,395	9,486	13,391	13,654	16,691	38,377	64,546
Employee benefit programs	285,391	271,636	6,410	6,352	6,539	12,156	18,301	30,573	26,113	29,727	60,273	73,191
Net loss from other partnerships	1,150,079	972,685	19,901	190,126	37,653	48,729	42,795	97,525	96,690	61,431	224,468	133,967
Farm net loss	6,816	1,465	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss noncapital assets	120,330	87,795	19,824	3,373	606	16,621	2,353	6,819	8,075	8,802	11,017	10,305
Other deductions	24,496,517	22,216,973	1,552,111	909,607	993,013	1,131,445	1,356,487	2,045,872	1,612,430	2,040,380	4,166,552	6,407,076
Net income (less deficit)	7,737,570	4,736,497	111,484	895,094	1,254,049	1,326,670	1,453,719	1,705,159	765,429	214,111	-1,476,394	-1,512,824
Net income	22,431,931	18,629,502	786,554	1,382,226	1,492,140	1,640,843	1,912,174	2,532,341	1,730,965	1,682,216	2,650,768	2,819,275
Deficit	14,694,361	13,893,005	675,070	487,132	238,091	314,173	458,455	827,182	965,536	1,468,105	4,127,162	4,332,099

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing												
Number of partnerships	123,173	56,187	4,300	10,010	6,617	7,590	9,615	9,896	4,297	2,504	1,274	84
Number of partners	351,062	194,105	22,123	24,912	16,694	22,525	31,461	30,806	14,772	11,572	16,222	3,018
Total assets	6,954,658	6,954,658	—	39,667	114,903	268,471	718,785	1,570,349	1,498,102	1,694,353	2,287,016	763,012
Cash	487,198	487,198	—	8,618	15,834	26,137	56,198	96,239	67,848	98,282	80,624	17,418
Notes and accounts receivable	401,813	401,813	—	1,875	3,551	5,518	18,436	55,214	60,282	72,428	148,116	36,395
Less: Allowance for bad debts	928	928	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Inventories	654,548	654,548	—	3,042	11,995	12,803	35,886	82,828	133,899	117,726	154,929	98,440
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	13,871	13,871	—	—	(*)	—	—	(*)	(*)	(*)	6,340	(*)
State and local	6,615	6,615	—	—	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)
Other current assets	195,803	195,803	—	1,099	(*)	5,733	6,786	31,821	21,776	56,221	62,682	8,334
Mortgage and real estate loans	201,173	201,173	—	(*)	(*)	(*)	(*)	24,290	31,954	47,814	79,609	(*)
Other investments	427,398	427,398	—	(*)	(*)	4,847	24,952	43,575	53,227	92,952	147,384	59,062
Depreciable assets	5,161,260	5,161,260	—	56,125	127,555	248,781	630,794	1,152,321	867,580	840,229	942,144	295,741
Less: Accumulated depreciation	2,127,876	2,127,876	—	32,706	67,765	119,562	300,067	494,348	346,693	341,583	335,616	89,536
Depletable assets	87,905	87,905	—	(*)	(*)	(*)	(*)	16,882	(*)	(*)	19,876	(*)
Less: Accumulated depletion	18,144	18,144	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Land	3,069,484	3,069,484	—	(*)	16,452	72,626	205,903	500,039	547,434	621,652	862,814	241,488
Intangible assets (amortizable)	20,743	20,743	—	—	—	(*)	(*)	6,377	1,041	(*)	7,401	4,895
Less: Accumulated amortization	3,142	3,142	—	—	—	(*)	(*)	1,309	119	(*)	854	536
Other assets	376,937	376,937	—	573	4,195	6,312	30,039	59,145	41,073	73,095	112,935	49,570
Total liabilities	6,954,658	6,954,658	—	39,667	114,903	268,471	718,785	1,570,349	1,498,102	1,694,353	2,287,016	763,012
Accounts payable	214,553	214,553	—	1,378	2,940	4,937	19,013	28,450	32,068	44,355	57,040	24,372
Mortgages, notes, and bonds payable in less than one year	1,830,189	1,830,189	—	6,718	29,359	64,579	149,224	341,728	263,940	361,233	435,884	177,524
Other current liabilities	185,485	185,485	—	492	4,013	6,411	6,827	35,713	24,095	50,488	45,195	12,251
Mortgages, notes, and bonds payable in one year or more	3,596,573	3,596,573	—	7,820	13,256	54,359	194,385	533,589	566,316	724,758	1,106,774	395,316
Other liabilities	485,924	485,924	—	1,703	6,194	13,444	16,579	76,190	70,547	110,253	160,506	30,508
Partners' capital accounts (+ or -) net	2,641,934	2,641,934	—	21,556	59,141	124,741	332,757	554,679	541,136	403,266	481,617	123,041
Total receipts	13,326,402	7,942,662	302,164	176,109	327,310	463,630	830,253	1,458,178	1,017,550	1,595,195	1,462,346	309,327
Business receipts	12,612,792	7,500,158	288,608	171,879	317,241	437,401	778,482	1,381,932	963,300	1,522,466	1,362,067	276,782
Income from other partnerships	12,970	11,413	—	—	—	(*)	(*)	(*)	(*)	(*)	2,085	(*)
Nonqualifying dividends	2,913	998	—	(*)	(*)	(*)	(*)	65	31	31	563	(*)
Interest received	68,467	44,895	1,916	(*)	734	266	3,418	4,620	7,636	8,756	14,586	2,713
Rents received	86,131	65,751	722	2,154	689	7,694	4,314	11,233	7,417	11,062	16,007	4,239
Royalties	16,884	11,012	(*)	(*)	(*)	(*)	(*)	548	3,204	1,326	2,492	3,086
Farm net profit	19,527	9,365	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	56,581	38,340	4,817	(*)	3,116	2,971	3,079	8,805	4,871	4,466	5,675	2,193
Other receipts	450,137	260,730	6,034	1,668	5,292	14,738	36,595	48,406	25,905	44,246	58,089	19,757
Total deductions	12,430,758	7,807,971	262,296	159,251	298,136	418,717	786,776	1,406,198	970,323	1,595,302	1,529,234	381,138
Cost of sales and operations	7,840,001	4,994,487	154,333	89,344	155,192	266,540	465,321	661,776	577,475	1,185,673	1,004,220	194,613
Salaries and wages	206,943	148,487	8,363	5,713	11,118	9,031	22,347	34,583	19,313	13,533	17,428	5,958
Payments to partners	134,807	99,232	3,289	8,792	6,229	9,691	11,916	20,574	12,739	11,868	9,565	2,568
Rent paid	466,529	291,533	4,917	8,196	6,543	16,745	33,257	59,029	40,577	44,432	63,617	12,220
Interest paid	653,022	404,149	10,238	2,760	4,715	15,933	31,164	67,240	56,699	78,729	101,397	35,274
Taxes paid	289,052	166,109	4,968	3,417	5,760	7,620	19,151	31,815	24,143	29,048	29,773	10,414
Bad debts	4,890	4,484	(*)	(*)	(*)	(*)	(*)	200	(*)	513	617	348
Repairs	515,337	276,887	9,549	3,734	8,926	21,645	37,667	50,495	39,175	47,120	49,908	8,668
Depreciation	982,412	526,623	15,831	7,235	14,163	26,346	68,372	113,017	80,539	78,961	93,585	28,554
Amortization	5,413	1,551	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	4,844	(*)
Depletion	2,613	—	(*)	—	—	—	(*)	220	(*)	(*)	374	(*)
Pension, profit-sharing, annuity bond purchase plans	2,192	1,986	(*)	(*)	(*)	(*)	(*)	(*)	209	(*)	767	(*)
Employee benefit programs	4,532	4,178	(*)	(*)	(*)	(*)	(*)	370	306	1,330	909	315
Net loss from other partnerships	21,832	7,607	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,465	1,084
Farm net loss	5,509	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	23,573	14,268	(*)	(*)	(*)	(*)	(*)	2,331	618	(*)	2,911	1,038
Other deductions	1,272,047	659,672	47,860	29,258	40,085	41,241	95,441	163,196	116,408	102,220	144,334	79,627
Net income (less deficit)	895,644	134,691	39,868	16,858	29,174	44,913	43,477	51,980	46,627	-107	-66,888	-71,211
Net income	1,953,836	928,774	71,630	41,688	52,058	76,269	126,098	189,871	143,355	116,968	96,981	11,656
Deficit	1,058,192	794,083	31,962	24,830	22,884	31,356	82,621	137,891	96,728	119,075	163,869	82,867

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Mining												
Number of partnerships	15,571	11,155	1,091	2,935	1,383	972	1,017	1,375	977	594	652	159
Number of partners	223,777	179,489	3,341	16,884	9,724	14,339	10,652	21,994	13,273	17,799	67,554	3,929
Total assets	6,514,055	6,514,055	—	9,337	22,502	36,741	70,014	221,149	364,122	422,996	1,254,830	4,112,564
Cash	370,840	370,840	—	2,485	5,978	1,527	6,033	23,360	45,717	45,099	114,868	125,773
Notes and accounts receivable	524,773	524,773	—	(*)	(*)	(*)	5,095	16,449	46,999	40,904	135,764	275,658
Less: Allowance for bad debts	1,166	1,166	—	—	(*)	—	(*)	—	—	—	(*)	(*)
Inventories	247,790	247,790	—	—	(*)	—	(*)	2,841	3,210	21,652	39,140	180,723
Investments in Government obligations	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
United States	15,295	15,295	—	—	—	—	—	(*)	—	—	(*)	(*)
State and local	—	—	—	—	—	—	—	—	—	—	—	—
Other current assets	266,180	266,180	—	(*)	(*)	(*)	(*)	5,759	9,014	2,444	42,792	203,215
Mortgage and real estate loans	17,472	17,472	—	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
Other investments	310,471	310,471	—	(*)	(*)	(*)	(*)	14,433	19,660	31,143	115,743	126,590
Depreciable assets	3,919,891	3,919,891	—	15,026	26,354	30,515	46,796	158,673	222,574	274,764	682,729	2,462,460
Less: Accumulated depreciation	1,178,622	1,178,622	—	10,033	16,463	17,673	17,393	61,376	84,027	109,039	270,574	592,044
Depletable assets	1,455,104	1,455,104	—	(*)	(*)	(*)	27,810	47,704	107,792	148,975	346,792	749,856
Less: Accumulated depletion	341,492	341,492	—	(*)	(*)	(*)	12,245	17,733	35,224	75,159	99,859	83,363
Land	257,923	257,923	—	—	—	—	(*)	12,142	13,198	10,982	34,186	186,130
Intangible assets (amortizable)	75,557	75,557	—	(*)	—	—	—	(*)	(*)	(*)	(*)	60,391
Less: Accumulated amortization	47,427	47,427	—	(*)	—	—	—	(*)	(*)	(*)	(*)	38,831
Other assets	617,557	617,557	—	(*)	3,967	(*)	(*)	17,139	13,157	30,602	95,168	436,435
Total liabilities	6,514,055	6,514,055	—	9,337	22,502	36,741	70,014	221,149	364,122	422,996	1,254,830	4,112,564
Accounts payable	455,334	455,334	—	(*)	(*)	(*)	1,790	37,409	27,083	57,518	108,986	217,193
Mortgages, notes, and bonds payable in less than one year	343,698	343,698	—	(*)	(*)	(*)	(*)	28,543	37,061	44,159	91,155	134,548
Other current liabilities	195,425	195,425	—	(*)	(*)	(*)	(*)	4,694	3,362	13,694	17,961	152,081
Mortgages, notes, and bonds payable in one year or more	1,009,375	1,009,375	—	(*)	(*)	(*)	(*)	59,572	44,071	55,332	169,856	625,233
Other liabilities	249,592	249,592	—	1,439	1,659	8,371	1,848	6,871	4,351	44,210	180,009	609,009
Partners' capital accounts (+ or -) net	4,260,631	4,260,631	—	-31,360	2,651	30,667	50,012	69,083	245,674	247,942	822,462	2,803,500
Total receipts	4,241,873	4,030,707	37,050	43,420	50,298	30,300	82,286	246,721	321,943	410,153	980,271	1,828,265
Business receipts	4,001,011	3,807,162	35,409	41,689	50,089	29,885	73,589	217,146	311,394	376,463	908,296	1,763,202
Income from other partnerships	59,580	52,852	—	—	(*)	(*)	(*)	(*)	(*)	(*)	8,015	33,985
Nonqualifying dividends	(*)	(*)	—	—	—	—	—	—	—	—	—	(*)
Interest received	31,309	31,127	(*)	(*)	(*)	(*)	(*)	520	1,270	7,674	13,355	7,910
Rents received	19,514	17,272	—	—	—	—	(*)	757	716	1,125	4,756	9,860
Royalties	75,208	73,944	—	(*)	(*)	—	(*)	12,416	2,143	18,717	26,032	5,744
Farm net profit	(*)	(*)	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	12,026	11,614	(*)	—	—	(*)	(*)	991	1,943	771	4,616	1,324
Other receipts	43,062	36,373	(*)	69	(*)	(*)	1,025	4,504	4,477	4,979	15,201	6,093
Total deductions	4,741,829	4,563,826	160,888	150,327	62,742	93,889	165,021	250,095	424,236	653,565	991,127	1,591,936
Cost of sales and operations	1,184,750	1,143,185	(*)	15,934	(*)	(*)	16,569	62,716	74,070	102,325	337,879	500,252
Salaries and wages	141,382	127,499	(*)	(*)	(*)	(*)	(*)	10,214	17,006	20,156	29,033	30,647
Payments to partners	18,759	16,354	(*)	(*)	(*)	(*)	(*)	2,661	3,357	5,133	2,552	(*)
Rent paid	124,865	121,462	1,415	(*)	(*)	(*)	525	12,945	7,388	63,299	11,732	16,845
Interest paid	86,972	84,967	(*)	(*)	(*)	(*)	676	4,087	3,065	5,866	14,339	55,556
Taxes paid	144,044	136,790	5,209	670	2,322	(*)	3,024	8,903	11,001	16,120	29,487	59,520
Bad debts	2,997	2,884	—	—	(*)	—	(*)	(*)	(*)	(*)	523	2,133
Repairs	65,862	60,343	(*)	847	(*)	(*)	(*)	2,425	7,901	5,289	12,849	26,589
Depreciation	274,275	263,216	5,207	1,441	1,352	(*)	5,742	16,793	22,575	26,401	73,946	108,469
Amortization	1,641	1,641	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	669	(*)
Depletion	314,461	302,183	(*)	79,657	(*)	(*)	5,692	16,004	26,554	35,681	68,231	63,229
Pension, profit-sharing, annuity, bond purchase plans	3,393	3,393	(*)	—	—	—	—	(*)	(*)	(*)	939	1,978
Employee benefit programs	7,266	7,129	(*)	—	—	—	(*)	(*)	995	467	2,287	2,968
Net loss from other partnerships	63,886	57,094	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	25,730	4,657
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	(*)	(*)	(*)
Net loss, noncapital assets	10,976	8,334	—	—	—	—	—	—	(*)	(*)	238	(*)
Other deductions	2,296,453	2,227,318	131,178	46,682	47,975	61,505	126,817	112,130	243,071	365,234	378,560	714,166
Net income (less deficit)	-499,956	-533,119	-123,838	-106,907	-32,444	-63,589	-82,735	-3,374	-102,293	-243,412	-10,856	236,329
Net income	1,289,923	1,236,324	8,331	7,563	6,950	(*)	26,423	69,975	86,061	102,644	232,966	684,635
Deficit	1,789,879	1,769,443	132,169	114,470	39,394	(*)	109,158	73,349	188,354	346,056	243,822	448,306

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction												
Number of partnerships	60,784	40,610	5,769	14,230	6,138	4,378	3,648	3,282	1,199	679	906	160
Number of partners	135,463	93,214	12,436	30,397	13,546	9,884	>					
Total assets	6,369,007	8,369,007	—	51,004	98,828	156,571	245,607	500,179	420,668	613,569	1,837,565	2,444,916
Cash	463,529	463,529	—	15,478	22,403	28,144	35,486	50,356	46,361	70,847	101,150	93,304
Notes and accounts receivable	993,425	993,425	—	3,246	14,568	19,280	56,821	86,878	84,993	124,415	314,699	288,525
Less: Allowance for bad debts	3,199	3,199	—	(*)	(*)	(*)	(*)	670	(*)	238	(*)	1,289
Inventories	1,503,879	1,503,879	—	1,439	4,060	27,738	24,741	92,141	77,527	125,985	502,948	647,300
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	40,250	40,250	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
State and local	24,494	24,494	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Other current assets	613,808	613,808	—	800	2,851	4,218	4,512	24,770	25,970	61,826	225,940	262,921
Mortgage and real estate loans	131,920	131,920	—	—	(*)	(*)	(*)	9,116	20,616	6,177	18,413	71,309
Other investments	213,216	213,216	—	(*)	(*)	(*)	4,033	16,622	15,633	40,481	67,809	65,926
Depreciable assets	1,867,143	1,867,143	—	60,420	97,697	99,006	145,723	266,050	153,235	214,183	354,815	476,014
Less: Accumulated depreciation	729,274	729,274	—	33,560	52,628	39,381	70,482	118,395	66,893	100,906	130,059	116,970
Depletable assets	18,423	18,423	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Less: Accumulated depletion	6,858	6,858	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Land	669,328	669,328	—	(*)	5,070	12,264	21,479	51,369	46,925	39,274	228,317	263,845
Intangible assets (amortizable)	15,101	15,101	—	(*)	—	—	(*)	(*)	(*)	(*)	1,198	8,965
Less: Accumulated amortization	4,867	4,867	—	(*)	—	—	(*)	(*)	(*)	(*)	581	751
Other assets	558,689	558,689	—	(*)	2,032	3,949	11,927	17,553	14,044	26,445	140,678	340,694
Total liabilities	6,369,007	6,369,007	—	51,004	98,828	156,571	245,607	500,179	420,668	613,569	1,837,565	2,444,916
Accounts payable	763,546	763,546	—	5,867	12,737	18,787	42,772	51,040	78,035	61,033	224,990	248,285
Mortgages, notes, and bonds payable in less than one year	1,303,531	1,303,531	—	9,534	12,992	25,864	57,907	106,691	91,933	166,922	562,193	267,495
Other current liabilities	500,322	500,322	—	3,743	2,616	5,927	12,287	27,886	24,102	24,626	118,469	280,666
Mortgages, notes, and bonds payable in one year or more	2,024,709	2,024,709	—	4,923	16,397	27,423	37,158	116,664	77,849	142,729	603,843	997,703
Other liabilities	731,428	731,428	—	2,068	3,746	16,980	7,369	25,479	37,670	49,323	98,272	490,521
Partners' capital accounts (+ or -) net	1,045,471	1,045,471	—	24,869	50,440	61,590	88,114	170,399	111,079	148,936	229,798	160,246
Total receipts	12,571,817	10,948,299	702,089	752,989	507,992	618,759	777,064	1,205,928	920,508	978,185	2,814,443	1,670,342
Business receipts	12,347,998	10,739,785	690,895	749,864	502,734	616,018	768,589	1,189,105	902,227	955,048	2,536,217	1,829,088
Income from other partnerships	3,087	3,081	—	—	—	(*)	(*)	(*)	(*)	(*)	1,032	(*)
Nonqualifying dividends	1,030	956	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	32,680	31,008	404	79	303	214	1,002	2,832	3,516	4,246	7,859	10,554
Rents received	86,572	76,146	1,289	(*)	1,114	1,763	2,605	7,178	9,227	9,622	23,920	16,163
Royalties	2,209	1,224	—	—	—	—	(*)	(*)	(*)	—	(*)	(*)
Farm net profit	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	15,671	14,312	—	(*)	(*)	(*)	547	1,532	1,694	1,710	4,111	1,592
Other receipts	82,269	81,695	9,024	331	1,966	642	3,501	4,688	3,800	7,533	41,094	9,106
Total deductions	11,777,220	10,393,087	668,739	630,820	418,406	541,587	683,792	1,118,225	863,942	917,435	2,630,189	1,919,946
Cost of sales and operations	9,071,670	8,29,624	525,018	429,645	265,586	370,872	518,830	654,242	715,408	781,072	2,211,817	1,619,134
Salaries and wages	150,633	376,384	26,405	36,909	32,093	48,676	32,343	27,820	16,106	16,106	61,089	25,748
Payments to partners	239,291	166,317	6,132	57,197	23,854	21,908	14,988	19,632	5,757	2,923	7,842	4,774
Rent paid	60,995	45,998	5,327	3,659	5,424	4,406	3,969	7,323	3,508	2,434	6,815	3,133
Interest paid	309,796	289,389	21,674	3,812	3,346	5,454	9,448	17,238	16,999	24,243	83,687	103,488
Taxes paid	202,159	174,453	12,475	9,434	8,449	11,943	13,672	21,848	16,218	15,081	34,360	30,973
Bad debts	12,808	9,728	1,500	(*)	339	594	590	1,760	1,052	1,586	1,206	850
Repairs	69,768	68,357	3,537	4,682	5,428	5,009	7,120	13,877	6,551	4,397	9,967	5,889
Depreciation	273,559	229,591	9,421	10,787	14,186	15,641	17,117	28,626	14,691	18,543	56,019	44,560
Amortization	379	379	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	1,074	1,055	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	17,322	16,461	(*)	(*)	(*)	(*)	1,438	1,340	1,838	789	4,006	1,388
Employee benefit programs	38,878	35,469	2,664	1,476	1,904	1,749	3,595	4,563	4,197	4,512	9,643	1,166
Net loss from other partnerships	4,535	4,443	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	3,384
Farm net loss	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	1,142	1,134	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	943,179	682,275	50,303	70,315	56,827	55,049	60,493	78,323	47,686	45,436	143,056	74,787
Net income (less deficit)	794,397	555,212	33,350	122,163	89,586	77,172	93,272	87,703	56,566	60,750	-15,746	-49,604
Net income	1,245,240	976,312	78,558	131,356	93,113	85,660	107,215	104,588	73,202	80,863	148,727	75,030
Deficit	450,843	421,100	45,208	9,193	3,527	8,488	13,943	16,885	16,636	20,113	162,473	124,634

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing												
Number of partnerships	29,326	23,099	2,782	7,427	4,128	3,295	2,117	1,970	620	372	322	66
Number of partners	74,535	60,454	6,740	17,125	8,910	8,170	4,914	5,564	2,197	1,971	1,163	1,700
Total assets	3,900,062	3,900,062	—	27,629	65,271	120,232	155,662	300,987	210,763	246,661	648,526	2,124,331
Cash	326,686	326,686	—	7,570	12,022	13,806	30,316	39,490	33,952	40,570	74,760	74,200
Notes and accounts receivable	632,866	632,866	—	2,361	5,654	20,975	32,360	53,943	48,819	48,867	140,396	279,491
Less: Allowance for bad debts	10,552	10,552	—	(*)	(*)	(*)	652	489	1,223	796	1,967	4,469
Inventories	672,927	672,927	—	4,210	13,819	23,279	19,551	46,320	45,132	54,617	135,877	330,122
Investments in Government obligations	6,944	6,944	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
United States	14,773	14,773	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
State and local	—	—	—	—	—	—	—	—	—	—	—	—
Other current assets	227,489	227,489	—	(*)	1,672	2,576	3,700	12,589	3,515	5,213	21,595	176,359
Mortgage and real estate loans	9,388	9,388	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other investments	199,544	199,544	—	—	—	—	1,179	5,019	10,545	10,925	33,851	134,565
Depreciable assets	2,521,513	2,521,513	—	22,698	55,966	68,894	111,603	244,169	137,963	136,409	332,956	1,390,963
Less: Accumulated depreciation	1,059,266	1,059,266	—	11,860	27,337	41,486	52,870	131,443	82,002	74,482	158,131	479,655
Depletable assets	162,932	162,932	—	(*)	(*)	—	(*)	(*)	—	(*)	6,324	147,917
Less: Accumulated depletion	38,230	38,230	—	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)
Land	104,381	104,381	—	(*)	(*)	2,902	4,698	16,872	6,771	9,719	29,394	33,297
Intangible assets (amortizable)	13,965	13,965	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,518	(*)
Less: Accumulated amortization	7,472	7,472	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,240	(*)
Other assets	122,174	122,174	—	841	1,315	7,242	5,157	8,677	5,598	9,983	25,572	57,589
Total liabilities	3,900,062	3,900,062	—	27,629	65,271	120,232	155,662	300,987	210,763	246,661	648,526	2,124,331
Accounts payable	366,879	366,879	—	2,226	9,402	11,053	14,069	36,544	27,233	30,372	91,600	144,378
Mortgages, notes, and bonds payable in less than one year	546,637	546,637	—	1,115	7,565	18,334	9,429	28,527	19,113	27,957	62,401	372,196
Other current liabilities	238,290	238,290	—	1,169	1,730	5,810	12,436	14,157	7,505	12,252	33,062	150,169
Mortgages, notes, and bonds payable in one year or more	668,150	668,150	—	4,127	9,661	14,750	35,245	80,389	21,810	27,452	110,891	363,825
Other liabilities	352,134	352,134	—	2,440	2,374	4,452	2,158	11,792	15,572	15,572	25,704	285,859
Partners' capital accounts (+ or -) net	1,727,972	1,727,972	—	16,550	34,539	65,833	82,325	129,578	133,319	133,056	324,868	807,904
Total receipts	6,948,915	6,400,526	274,942	137,292	206,410	330,601	419,687	668,344	559,742	550,678	1,326,876	1,925,946
Business receipts	6,842,800	6,300,311	273,390	136,755	205,705	329,509	418,641	661,565	552,595	536,755	1,308,665	1,876,731
Income from other partnerships	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	982	964	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	18,792	18,924	597	(*)	(*)	432	310	1,080	730	2,572	3,798	9,335
Rents received	13,479	10,405	(*)	(*)	(*)	(*)	(*)	2,016	1,141	659	2,944	2,411
Royalties	5,768	5,768	—	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	—	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	4,333	3,534	(*)	(*)	(*)	(*)	(*)	832	850	475	479	123
Other receipts	60,945	60,433	522	91	241	339	272	2,841	4,373	9,748	10,807	31,199
Total deductions	6,607,888	6,133,569	260,499	110,532	179,613	290,384	365,296	610,320	509,996	504,399	1,232,456	2,070,074
Cost of sales and operations	4,517,126	4,235,879	194,938	60,462	95,260	169,672	235,149	399,889	369,425	374,844	922,863	1,393,377
Salaries and wages	448,989	398,788	17,413	5,549	11,133	24,116	35,858	46,955	31,781	29,334	72,853	123,796
Payments to partners	122,316	109,003	7,804	3,982	15,549	11,923	15,246	18,188	8,337	9,426	11,175	1,973
Rent paid	103,065	92,567	3,502	6,771	8,204	10,721	6,653	10,150	3,020	6,350	9,449	27,747
Interest paid	77,939	73,905	1,785	557	1,456	2,577	3,224	7,140	3,524	3,524	12,740	37,197
Taxes paid	140,704	127,783	4,961	2,720	4,567	8,778	11,442	18,488	11,811	11,215	25,573	26,248
Bad debts	13,207	12,507	160	(*)	(*)	668	1,249	2,315	1,273	1,108	2,478	3,017
Repairs	69,499	58,402	2,535	1,119	3,056	3,728	3,452	7,522	3,496	5,177	7,474	20,843
Depreciation	246,837	226,591	4,946	3,291	6,115	9,466	10,141	20,281	11,256	12,281	27,015	121,799
Amortization	6,303	6,156	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	1,891	3,221
Depletion	47,389	47,383	—	—	—	—	—	(*)	(*)	(*)	16,939	29,569
Pension, profit-sharing, annuity, bond purchase plans	12,004	11,795	(*)	—	—	(*)	600	590	1,219	800	3,441	4,756
Employee benefit programs	35,897	34,466	1,103	(*)	(*)	(*)	2,197	2,269	2,759	2,946	4,963	17,230
Net loss from other partnerships	14,224	14,224	—	—	—	—	—	—	—	—	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	3,408	3,144	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	748,981	680,976	18,675	20,551	34,039	47,276	39,959	75,628	41,701	46,549	112,444	244,154
Net income (less deficit)	341,027	266,957	14,443	26,760	26,805	40,217	54,391	58,024	49,746	46,279	94,420	-144,126
Net income	799,954	716,419	23,974	33,135	32,664	49,272	57,641	68,138	53,041	52,569	128,467	217,518
Deficit	458,927	449,462	9,531	6,375	5,859	9,055	3,250	10,114	3,295	6,290	34,047	361,646

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas, and Sanitary Services												
Number of partnerships	17,157	11,184	1,336	1,889	2,347	1,637	1,435	1,315	518	311	332	64
Number of partners	53,091	32,045	3,009	4,608	4,922	4,429	4,183	4,590	2,223	1,641	2,151	289
Total assets	3,478,739	3,478,739	—	7,759	40,742	61,943	96,851	205,254	180,598	211,689	634,696	2,039,207
Cash	106,593	106,593	—	2,060	7,075	12,043	8,606	13,911	7,754	7,744	23,661	23,739
Notes and accounts receivable	201,151	201,151	—	(*)	2,132	5,399	13,743	13,148	10,033	19,746	48,130	88,626
Less: Allowance for bad debts	2,266	2,266	—	—	—	—	—	—	—	—	—	—
Inventories	30,936	30,936	—	(*)	(*)	(*)	(*)	2,237	3,800	(*)	6,517	(*)
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	4,501	4,501	—	—	—	—	—	—	—	(*)	(*)	(*)
State and local	1,236	(*)	—	—	—	—	—	—	—	(*)	(*)	—
Other current assets	(*)	59,200	—	(*)	(*)	(*)	2,891	5,389	2,639	936	13,007	32,815
Mortgage and real estate loans	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Other investments	55,390	55,390	—	(*)	—	(*)	(*)	4,432	(*)	5,822	29,274	(*)
Depreciable assets	3,577,212	3,577,212	—	12,791	54,423	56,341	91,412	187,496	187,481	228,678	566,985	2,191,605
Less: Accumulated depreciation	842,149	842,149	—	8,489	29,625	21,930	35,072	62,155	61,842	86,135	166,027	371,074
Depletable assets	16,314	16,314	—	(*)	—	—	(*)	(*)	(*)	—	(*)	—
Less: Accumulated depletion	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	—	(*)	—
Land	149,253	149,253	—	—	(*)	(*)	1,089	17,659	24,680	26,671	68,673	6,318
Intangible assets (amortizable)	30,065	30,065	—	—	(*)	(*)	(*)	(*)	(*)	(*)	16,179	7,517
Less: Accumulated amortization	4,821	4,821	—	—	(*)	(*)	(*)	(*)	(*)	(*)	1,730	1,613
Other assets	95,763	95,763	—	(*)	4,803	1,727	2,418	16,998	2,142	3,944	20,719	41,996
Total liabilities	3,478,739	3,478,739	—	7,759	40,742	61,943	96,851	205,254	180,598	211,689	634,696	2,039,207
Accounts payable	173,547	173,547	—	1,103	2,212	4,218	5,876	7,787	8,516	12,053	65,514	66,268
Mortgages, notes, and bonds payable in less than one year	217,393	217,393	—	(*)	8,144	7,547	17,705	25,406	17,331	14,498	51,173	74,965
Other current liabilities	70,887	70,887	—	(*)	1,215	1,303	3,231	4,404	4,620	11,223	24,749	19,798
Mortgages, notes, and bonds payable in one year or more	1,460,663	1,460,663	—	(*)	10,271	20,318	17,170	33,282	95,493	190,766	382,150	550,144
Other liabilities	277,004	277,004	—	284	4,342	7,299	5,680	18,394	5,642	2,634	8,722	224,007
Partners' capital accounts (+ or -) net	1,279,245	1,279,245	—	4,335	14,558	21,258	47,189	55,981	48,996	—19,485	102,388	1,004,025
Total receipts	2,502,618	2,105,981	157,606	72,206	139,635	98,492	182,987	223,580	160,137	119,727	485,344	486,265
Business receipts	2,450,574	2,059,244	153,967	72,113	138,921	97,081	162,597	220,801	158,374	117,986	475,724	461,680
Income from other partnerships	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
Nonqualifying dividends	(*)	(*)	—	—	—	—	—	—	(*)	(*)	—	—
Interest received	6,647	5,829	—	(*)	(*)	(*)	(*)	(*)	445	677	1,503	2,502
Rents received	8,351	5,721	(*)	—	—	(*)	(*)	(*)	(*)	(*)	3,202	(*)
Royalties	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	7,000	5,576	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	863	(*)
Other receipts	30,184	29,549	140	30	128	548	132	1,179	1,023	545	4,016	21,808
Total deductions	2,527,979	2,178,352	130,876	58,093	130,196	91,101	139,613	205,388	154,043	114,685	482,063	572,294
Cost of sales and operations	888,832	790,900	93,606	33,276	66,371	32,794	49,832	74,338	54,897	32,732	255,793	(*)
Salaries and wages	249,915	200,720	8,130	4,549	10,503	9,411	29,060	29,492	23,361	18,211	45,429	22,574
Payments to partners	30,285	21,392	(*)	(*)	(*)	3,762	5,113	3,088	(*)	(*)	2,076	(*)
Rent paid	59,799	44,723	3,535	1,859	2,648	4,229	3,605	6,895	3,231	6,296	10,697	1,728
Interest paid	155,862	148,391	1,852	(*)	2,346	2,247	2,107	7,845	8,412	15,504	38,593	69,339
Taxes paid	72,278	60,068	2,713	822	3,253	2,794	5,211	8,888	6,716	5,028	11,603	12,840
Bad debts	3,045	2,819	(*)	(*)	(*)	(*)	342	(*)	(*)	(*)	796	(*)
Repairs	73,499	50,271	2,887	2,797	4,691	3,399	6,219	9,731	4,154	1,931	10,437	4,825
Depreciation	349,498	318,124	4,282	1,722	9,916	7,133	10,121	18,187	15,613	14,120	47,045	189,985
Amortization	4,955	4,955	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	535	(*)	—	—	—	—	—	—	—	—	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	3,424	3,415	—	(*)	—	(*)	(*)	(*)	(*)	910	1,060	(*)
Employee benefit programs	6,668	5,574	(*)	(*)	(*)	(*)	841	1,125	503	(*)	1,884	747
Net loss from other partnerships	746	746	—	—	—	—	(*)	(*)	(*)	(*)	—	—
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—
Other deductions	628,400	525,764	12,761	10,984	27,523	25,010	26,786	45,003	35,708	18,403	55,849	267,737
Net income (less deficit)	-25,161	-72,371	26,732	14,113	9,439	7,391	23,374	16,192	6,094	5,042	3,261	-188,029
Net income	299,295	243,065	29,457	16,353	13,140	14,166	26,351	27,571	15,484	16,762	37,406	46,375
Deficit	324,456	315,436	2,725	2,240	3,701	6,775	2,977	9,379	9,390	11,720	34,125	232,404

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade												
Number of partnerships	193,466	139,187	17,109	30,911	25,445	23,147	19,970	15,195	4,487	1,917	915	91
Number of partners	449,210	331,896	37,270	66,958	55,695	54,012	47,855	38,777	14,708	7,126	6,538	857
Total assets	10,924,784	10,924,784	—	125,423	436,787	841,570	1,409,911	2,304,569	1,536,898	1,298,003	1,615,586	1,356,357
Cash	1,280,190	1,280,190	—	28,007	78,357	130,881	184,994	296,128	182,276	150,052	127,485	102,010
Notes and accounts receivable	1,873,319	1,873,319	—	9,322	24,618	81,049	143,027	316,822	262,183	264,310	411,231	358,957
Less: Allowance for bad debts	28,678	28,678	—	(*)	(*)	1,618	1,490	4,475	4,674	6,500	5,804	3,492
Inventories	3,751,037	3,751,037	—	47,351	185,343	304,904	482,176	801,813	527,361	427,246	482,021	513,022
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	30,025	30,025	—	(*)	(*)	(*)	(*)	4,072	3,274	2,091	12,321	(*)
State and local	32,051	32,051	—	—	(*)	(*)	(*)	(*)	4,658	1,523	6,007	(*)
Other current assets	209,715	209,715	—	1,646	4,363	17,367	25,012	35,939	25,851	28,977	25,630	45,130
Mortgage and real estate loans	61,897	61,897	—	(*)	(*)	(*)	(*)	10,692	19,871	8,279	16,189	(*)
Other investments	320,933	320,933	—	(*)	2,411	9,532	9,106	43,047	51,966	59,596	86,007	56,770
Depreciable assets	4,143,341	4,143,341	—	81,074	233,681	397,840	684,849	982,390	559,801	412,711	464,466	326,729
Less: Accumulated depreciation	1,779,226	1,779,226	—	46,741	115,610	185,343	264,368	414,881	255,349	178,813	179,877	137,644
Depletable assets	32,801	32,801	—	(*)	(*)	1,852	(*)	5,368	3,229	6,849	5,339	(*)
Less: Accumulated depletion	10,262	10,262	—	(*)	(*)	(*)	(*)	2,435	(*)	(*)	(*)	(*)
Land	519,352	519,352	—	(*)	9,815	21,448	55,879	133,706	93,161	76,941	103,539	24,639
Intangible assets (amortizable)	71,853	71,853	—	(*)	3,248	11,789	14,429	13,090	6,981	10,256	10,726	(*)
Less: Accumulated amortization	20,048	20,048	—	(*)	1,441	3,100	3,264	3,447	2,134	2,254	4,277	(*)
Other assets	436,482	436,482	—	4,189	29,695	52,880	74,780	84,728	60,349	37,692	55,186	36,985
Total liabilities	10,924,784	10,924,784	—	125,423	436,787	841,570	1,409,911	2,304,569	1,536,898	1,298,003	1,615,586	1,356,357
Accounts payable	1,977,616	1,977,616	—	19,127	59,690	124,919	196,900	321,086	243,879	223,115	361,570	427,328
Mortgages, notes, and bonds payable in less than one year	1,343,460	1,343,460	—	15,283	41,081	73,915	127,813	228,543	181,468	196,161	279,035	200,161
Other current liabilities	380,684	380,684	—	8,524	18,858	36,413	39,780	69,448	44,576	32,438	51,410	83,237
Mortgages, notes, and bonds payable in one year or more	1,722,393	1,722,393	—	10,630	56,930	147,641	278,223	415,392	219,581	159,943	249,693	184,160
Other liabilities	351,001	351,001	—	4,806	24,972	39,988	41,057	55,697	85,357	30,225	44,413	44,486
Partners' capital accounts (+ or -) net	5,148,630	5,148,630	—	66,853	237,236	418,694	726,038	1,214,401	781,837	856,121	829,465	416,985
Total receipts	45,640,877	37,954,938	2,036,771	1,201,844	2,322,591	3,442,506	4,440,892	7,250,857	4,539,904	3,915,706	4,778,886	4,026,981
Business receipts	45,168,485	37,542,210	2,013,311	1,192,415	2,306,062	3,426,905	4,412,505	7,189,482	4,472,507	3,860,967	4,686,435	3,961,621
Income from other partnerships	4,430	4,239	—	(*)	(*)	(*)	(*)	(*)	461	(*)	1,871	(*)
Nonqualifying dividends	3,029	2,571	(*)	(*)	(*)	(*)	145	454	140	234	1,399	(*)
Interest received	63,842	56,521	1,797	281	447	1,485	2,962	8,663	9,186	9,341	12,489	9,910
Rents received	122,034	98,654	2,567	(*)	4,997	4,151	6,096	15,691	16,332	11,545	28,653	7,629
Royalties	7,522	6,552	—	(*)	(*)	(*)	(*)	3,215	637	585	1,451	(*)
Farm net profit	2,238	2,238	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	21,622	16,026	5,891	1,278	540	285	823	2,844	922	935	1,792	820
Other receipts	247,475	225,925	13,030	7,279	9,812	9,586	17,656	30,325	39,652	30,734	42,557	25,094
Total deductions	42,982,103	35,819,499	1,901,861	1,119,932	2,157,084	3,182,248	4,127,232	6,798,953	4,290,850	3,730,928	4,602,779	3,907,832
Cost of sales and operations	34,420,984	28,681,968	1,504,485	806,948	1,609,653	2,384,582	3,099,806	5,373,604	3,464,029	3,093,215	3,870,070	3,475,565
Salaries and wages	2,707,965	2,291,178	124,512	70,606	128,122	200,158	316,188	487,712	300,265	243,246	261,646	159,743
Payments to partners	577,031	482,241	26,211	25,063	61,534	68,902	99,359	96,183	47,778	32,473	28,346	6,993
Rent paid	713,240	594,692	32,620	47,374	81,059	104,193	87,637	102,012	51,172	28,351	40,599	19,675
Interest paid	274,972	235,888	10,013	3,074	7,135	16,527	29,169	48,813	30,810	26,218	38,134	25,995
Taxes paid	716,513	560,222	31,674	21,186	41,844	66,344	83,745	114,977	70,059	46,053	53,804	30,736
Bad debts	74,661	65,429	5,535	1,794	2,139	4,670	6,119	12,111	10,715	9,246	8,409	4,691
Repairs	208,505	166,417	6,784	6,446	11,549	17,592	26,123	32,662	18,659	14,823	15,535	16,244
Depreciation	463,422	375,491	19,082	11,336	26,361	38,252	60,083	81,732	42,917	33,728	37,459	26,541
Amortization	6,985	6,556	267	(*)	(*)	1,527	787	1,293	551	1,052	334	(*)
Depletion	2,512	2,302	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,264	(*)
Pension, profit-sharing annuity, bond purchase plans	21,902	20,365	282	(*)	131	1,377	582	2,075	2,049	2,329	4,479	6,968
Employee benefit programs	41,021	38,721	1,018	247	1,374	2,524	2,729	7,119	5,615	5,939	7,155	5,001
Net loss from other partnerships	16,271	10,466	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,272	2,719
Farm net loss	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	8,041	6,322	(*)	(*)	(*)	(*)	(*)	2,001	147	46	299	(*)
Other deductions	2,728,067	2,261,240	136,264	125,399	185,739	275,006	325,569	436,161	245,596	193,660	230,974	(*)
Net income (less deficit)	2,658,574	2,135,439	134,910	81,912	165,507	260,258	313,660	451,904	249,054	184,778	174,107	119,349
Net income	3,022,727	2,428,384	165,097	121,893	206,745	301,612	363,745	486,304	260,045	199,388	193,361	130,174
Deficit	364,153	292,925	30,187	39,981	41,238	41,354	50,085	34,400	10,991	14,610	19,254	10,825

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade												
Number of partnerships	31,003	24,015	2,344	6,778	2,895	2,863	2,775	3,251	1,654	906	483	66
Number of partners	76,327	60,905	5,275	15,539	6,281	6,424	6,669	8,677	5,398	3,410	2,559	673
Total assets	3,882,278	3,882,278	—	21,705	47,671	106,109	202,393	519,446	575,796	617,704	861,790	928,664
Cash	442,140	442,140	—	7,620	12,443	24,073	32,099	80,430	77,408	82,884	74,286	50,897
Notes and accounts receivable	1,006,561	1,006,561	—	2,118	4,289	19,639	46,337	120,567	143,447	143,521	259,400	267,243
Less: Allowance for bad debts	12,761	12,761	—	(*)	(*)	(*)	(*)	1,263	3,003	1,663	2,295	2,751
Inventories	1,267,371	1,267,371	—	5,792	9,361	30,498	55,963	153,135	173,329	193,936	242,097	403,060
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	9,765	9,765	—	—	(*)	—	(*)	(*)	(*)	(*)	4,503	(*)
State and local	13,426	13,426	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Other current assets	90,694	90,694	—	176	1,500	5,066	4,142	9,298	6,970	13,890	14,932	34,720
Mortgage and real estate loans	15,014	15,014	—	—	(*)	(*)	(*)	2,208	2,440	(*)	5,160	(*)
Other investments	164,315	164,315	—	(*)	1,057	1,244	1,421	14,421	16,448	29,904	55,135	42,771
Depreciable assets	1,103,173	1,103,173	—	10,912	29,547	40,468	79,276	194,709	196,297	189,523	193,823	168,518
Less: Accumulated depletion	509,480	509,480	—	6,043	16,300	20,370	30,417	95,631	94,991	88,194	77,942	79,592
Depletable assets	9,277	9,277	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Less: Accumulated depletion	2,668	2,668	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Land	172,691	172,691	—	—	(*)	1,090	6,454	29,197	31,351	38,218	49,736	13,296
Intangible assets (amortizable)	8,411	8,411	—	—	(*)	(*)	(*)	(*)	309	(*)	2,439	(*)
Less: Accumulated amortization	1,941	1,941	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other assets	106,290	106,290	—	390	1,624	2,358	7,145	10,317	20,053	10,237	32,669	21,297
Total liabilities	3,882,278	3,882,278	—	21,705	47,671	106,109	202,393	519,446	575,796	617,704	861,790	928,664
Accounts payable	957,667	957,667	—	3,138	7,806	17,579	39,082	92,468	111,548	139,480	229,089	317,477
Mortgages, notes, and bonds payable in less than one year	541,302	541,302	—	4,017	5,291	16,250	23,469	48,419	56,968	61,873	134,994	168,001
Other current liabilities	137,117	137,117	—	1,144	1,794	2,480	7,851	10,631	11,873	13,406	28,015	59,923
Mortgages, notes, and bonds payable in one year or more	409,777	409,777	—	(*)	4,880	11,751	19,995	69,127	57,767	49,000	89,180	96,082
Other liabilities	94,711	94,711	—	1,071	6,874	7,349	1,496	13,436	26,982	7,473	17,384	12,646
Partners' capital accounts (+ or -) net	1,741,704	1,741,704	—	10,340	21,026	50,700	110,500	285,365	308,638	326,472	353,128	275,535
Total receipts	16,194,824	14,577,986	591,234	268,373	312,020	474,017	837,955	2,224,582	1,962,156	2,170,804	2,887,430	2,849,415
Business receipts	16,009,402	14,408,009	581,161	265,569	304,836	471,467	831,428	2,207,297	1,932,048	2,146,179	2,846,936	2,821,088
Income from other partnerships	1,949	1,865	—	—	—	(*)	(*)	(*)	(*)	(*)	1,352	(*)
Nonqualifying dividends	1,470	1,444	—	—	—	(*)	(*)	(*)	(*)	(*)	1,311	(*)
Interest received	27,410	24,779	384	(*)	(*)	261	422	2,184	3,156	4,573	6,417	7,303
Rents received	31,419	27,971	553	(*)	(*)	(*)	445	3,440	7,531	3,481	6,695	2,035
Royalties	3,476	3,161	—	—	(*)	(*)	(*)	(*)	(*)	(*)	1,320	(*)
Farm net profit	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	6,280	5,774	2,009	(*)	(*)	(*)	230	1,095	363	600	702	589
Other receipts	109,614	102,879	7,093	2,450	4,752	2,117	5,413	10,301	18,292	15,431	20,697	16,333
Total deductions	15,375,269	13,856,436	558,964	235,516	285,635	432,486	767,795	2,096,873	1,854,174	2,063,959	2,788,417	2,772,617
Cost of sales and operations	13,320,263	12,036,251	475,584	158,890	217,740	339,619	620,768	1,823,542	1,587,224	1,768,303	2,465,700	2,578,881
Salaries and wages	563,275	527,562	19,990	9,444	14,379	18,874	37,165	82,330	85,642	111,613	101,444	46,681
Payments to partners	132,007	116,724	5,747	4,894	7,163	7,211	13,126	22,437	16,035	17,802	15,962	4,527
Rent paid	97,035	86,098	4,509	7,457	6,762	10,919	7,474	10,003	10,019	9,061	13,651	6,243
Interest paid	75,255	67,819	2,358	729	555	1,987	3,142	8,419	7,834	8,637	16,615	17,543
Taxes paid	164,546	143,545	4,520	1,842	3,339	4,552	10,229	21,584	27,715	23,446	25,452	16,646
Bad debts	28,672	26,839	2,728	(*)	304	776	1,382	3,903	5,959	3,800	4,577	3,319
Repairs	56,673	48,209	1,254	1,131	1,208	1,760	3,091	6,864	6,559	7,759	8,099	10,464
Depreciation	121,848	103,928	3,948	2,826	3,330	4,139	7,804	18,861	15,881	16,557	17,196	13,384
Amortization	1,158	1,158	(*)	(*)	(*)	(*)	(*)	114	28	(*)	(*)	(*)
Depletion	1,777	1,756	(*)	—	—	—	(*)	(*)	(*)	(*)	1,236	(*)
Pension, profit-sharing, annuity, bond purchase plans	11,226	10,620	205	(*)	(*)	(*)	118	907	986	1,403	2,651	4,334
Employee benefit programs	14,446	14,025	515	(*)	(*)	64	480	1,859	1,687	2,642	3,233	3,224
Net loss from other partnerships	13,825	8,377	(*)	—	—	—	(*)	(*)	(*)	(*)	3,980	(*)
Farm net loss	—	—	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	1,520	1,227	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	751,743	662,298	35,442	48,169	30,582	42,166	62,813	95,138	86,038	92,374	104,218	(*)
Net income (less deficit)	818,555	721,550	32,270	32,857	26,385	41,531	70,160	127,709	107,982	106,845	99,013	78,798
Net income	904,178	785,834	37,148	43,256	35,319	44,782	78,004	135,665	111,561	111,427	106,095	82,577
Deficit	84,623	64,284	4,878	10,399	8,934	3,251	7,844	7,956	3,579	4,582	7,082	5,779

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade												
Number of partnerships	162,289	115,064	14,765	24,066	22,550	20,284	17,186	11,927	2,820	1,009	432	25
Number of partners	372,524	270,764	31,995	53,285	49,414	47,588	41,168	30,057	9,284	3,710	3,979	284
Total assets	7,034,630	7,034,630	—	103,500	369,096	735,461	1,206,835	1,783,073	956,928	679,247	753,796	426,693
Cash	837,081	837,081	—	20,327	65,914	106,808	152,820	215,433	104,299	67,168	53,199	51,113
Notes and accounts receivable	864,954	864,954	—	7,204	20,329	61,410	96,434	197,404	118,160	120,468	151,831	91,714
Less: Allowance for bad debts	15,865	15,865	—	(*)	(*)	1,318	1,014	3,160	1,671	4,837	2,509	741
Inventories	2,481,753	2,481,753	—	41,559	155,982	274,406	426,081	647,905	353,236	232,696	239,924	109,962
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	20,260	20,260	—	(*)	(*)	(*)	(*)	2,915	2,487	(*)	(*)	(*)
State and local	18,625	18,625	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other current assets	118,867	118,867	—	1,470	2,863	12,301	20,870	26,620	18,548	15,087	10,699	10,410
Mortgage and real estate loans	46,883	46,883	—	(*)	(*)	(*)	(*)	8,484	17,231	7,029	11,009	—
Other investments	154,642	154,642	—	1,797	8,475	7,862	28,626	31,550	29,446	30,872	15,999	—
Depreciable assets	3,037,791	3,037,791	—	69,852	204,134	357,372	604,739	786,620	363,232	223,028	270,643	158,111
Less: Accumulated depreciation	1,268,389	1,268,389	—	40,546	99,310	164,873	231,479	318,715	160,809	90,570	101,935	58,052
Depletable assets	23,524	23,524	—	(*)	(*)	1,770	(*)	4,699	(*)	(*)	(*)	(*)
Less: Accumulated depletion	7,594	7,594	—	(*)	(*)	(*)	(*)	2,098	(*)	(*)	(*)	(*)
Land	346,589	346,589	—	(*)	6,466	20,358	49,407	104,455	61,810	38,723	53,803	11,343
Intangible assets (amortizable)	63,442	63,442	—	(*)	3,205	8,535	14,285	12,284	6,672	9,966	8,287	(*)
Less: Accumulated amortization	18,105	18,105	—	(*)	1,441	2,293	3,199	2,029	2,085	3,746	(*)	(*)
Other assets	330,172	330,172	—	3,799	28,071	50,522	67,635	74,397	40,288	27,455	22,317	15,688
Total liabilities	7,034,630	7,034,630	—	103,500	369,096	735,461	1,206,835	1,783,073	956,928	679,247	753,796	426,693
Accounts payable	1,018,458	1,018,458	—	15,930	51,884	107,340	157,387	227,953	131,997	83,635	132,481	109,851
Mortgages, notes, and bonds payable in less than one year	801,283	801,283	—	11,266	35,790	57,665	104,344	179,783	121,949	114,285	144,041	32,160
Other current liabilities	243,424	243,424	—	5,333	15,064	33,933	31,918	58,779	32,703	18,985	23,395	23,314
Mortgages, notes and bonds payable in one year or more	1,311,741	1,311,741	—	8,413	52,050	135,890	258,047	346,016	161,810	110,924	150,513	86,078
Other liabilities	256,288	256,288	—	3,735	18,098	32,633	39,561	42,260	38,374	22,752	27,029	31,640
Partners' capital accounts (+ or -) net	3,403,436	3,403,436	—	58,823	216,210	367,994	615,578	928,282	470,096	328,666	276,337	141,450
Total receipts	29,419,707	23,353,212	1,445,537	933,021	2,010,571	2,968,489	3,599,369	5,018,443	2,569,421	1,741,339	1,889,456	1,177,566
Business receipts	29,133,499	23,111,023	1,432,150	926,336	2,001,226	2,955,438	3,577,511	4,974,412	2,532,388	1,711,470	1,839,499	1,160,533
Income from other partnerships	2,481	2,374	—	—	(*)	—	(*)	(*)	(*)	(*)	619	—
Nonqualifying dividends	1,559	1,127	(*)	(*)	—	(*)	(*)	426	(*)	(*)	(*)	(*)
Interest received	36,306	31,616	1,413	247	402	1,204	2,540	6,474	5,909	4,768	6,052	2,607
Rents received	90,555	70,623	2,014	(*)	3,237	4,136	5,653	12,251	8,798	8,407	19,958	5,594
Royalties	4,046	3,391	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
Net gain, noncapital assets	13,341	9,953	3,982	(*)	—	(*)	(*)	1,749	559	334	1,090	(*)
Other receipts	137,486	122,671	5,937	4,829	5,060	7,469	12,441	19,970	21,228	15,116	21,860	8,761
Total deductions	27,583,437	21,940,590	1,342,857	883,832	1,871,449	2,749,762	3,355,898	4,694,704	2,429,155	1,663,516	1,814,362	1,135,015
Cost of sales and operations	21,084,007	16,629,536	1,028,901	647,945	1,391,913	2,044,973	2,475,808	3,544,930	1,871,048	1,322,964	1,404,370	896,684
Salaries and wages	2,122,773	1,761,699	104,522	61,182	113,743	161,284	277,903	404,397	214,520	130,904	160,202	113,062
Payments to partners	444,439	364,932	20,464	20,369	54,371	61,691	76,232	73,670	29,649	14,256	12,364	(*)
Rent paid	615,389	507,837	28,111	39,676	74,297	93,274	60,163	92,006	40,713	19,217	26,948	13,432
Interest paid	193,554	167,906	7,655	2,305	6,580	14,540	25,999	40,320	22,956	17,580	21,519	6,452
Taxes paid	551,540	416,250	27,154	19,319	38,305	61,792	73,453	93,274	42,169	22,562	24,352	13,870
Bad debts	45,851	38,452	2,807	1,703	1,835	3,894	4,715	8,092	4,796	5,446	3,632	1,372
Repairs	151,804	118,180	5,530	5,310	10,341	15,812	23,027	25,795	12,085	7,064	7,436	5,780
Depreciation	341,367	271,356	15,134	8,454	23,031	32,113	52,253	62,787	27,004	17,160	20,263	13,157
Amortization	5,827	5,398	267	(*)	(*)	1,150	776	1,179	523	1,052	(*)	(*)
Depletion	735	546	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	10,671	9,740	(*)	(*)	131	1,375	464	1,163	1,063	926	1,828	(*)
Employee benefit programs	26,563	24,684	503	(*)	1,169	2,460	2,249	5,260	3,928	3,285	3,922	1,777
Net loss from other partnerships	2,446	2,089	—	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—
Net loss, noncapital assets	6,521	5,095	(*)	(*)	(*)	(*)	(*)	1,310	(*)	(*)	(*)	—
Other deductions	1,972,949	1,616,989	100,842	77,125	155,157	232,820	262,691	340,244	158,673	101,067	126,756	61,514
Net income (less deficit)	1,836,270	1,412,622	102,640	49,189	139,122	218,727	243,471	323,739	140,266	77,823	75,094	42,551
Net income	2,115,666	1,641,129	127,949	78,637	171,426	256,830	285,712	350,183	147,678	87,851	87,266	47,597
Deficit	279,396	228,507	25,309	29,448	32,304	38,103	42,241	26,444	7,412	10,028	12,172	(*)

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate												
Number of partnerships	434,357	355,092	18,791	29,612	36,428	46,740	54,192	70,588	40,162	25,920	28,068	4,591
Number of partners	2,993,829	2,475,819	116,007	139,130	173,247	185,642	232,816	372,153	282,492	244,506	416,560	313,266
Total assets	175,200,100	175,200,100	—	136,000	621,041	1,744,350	3,917,838	11,320,863	14,196,305	18,206,306	56,613,352	68,244,045
Cash	4,235,207	4,235,207	—	23,136	61,690	96,436	185,185	467,312	430,046	475,603	1,072,579	1,423,214
Notes and accounts receivable	10,219,578	10,219,578	—	11,241	38,575	117,846	225,407	684,371	837,467	987,834	2,216,412	5,100,425
Less Allowance for bad debts	101,181	101,181	—	(*)	(*)	(*)	(*)	9,844	6,911	5,904	16,755	41,483
Investments	4,759,547	4,759,547	—	(*)	5,124	24,600	32,006	146,420	162,818	197,081	972,564	3,196,632
Investments in Government obligations												
United States	1,079,144	1,079,144	—	—	(*)	(*)	(*)	24,925	27,329	55,608	257,614	703,578
State and local	529,657	529,657	—	—	(*)	(*)	(*)	13,083	10,936	18,821	95,557	390,452
Other current assets	4,731,164	4,731,164	—	5,389	19,067	43,176	59,317	167,076	313,542	338,274	1,334,841	2,450,482
Mortgage and real estate loans	5,423,872	5,423,872	—	7,444	25,547	114,760	276,231	642,002	696,761	1,036,258	1,581,263	1,043,606
Other investments	16,767,048	16,767,048	—	28,052	86,492	143,815	171,717	539,231	682,396	967,905	3,331,408	10,814,032
Depreciable assets	112,801,051	112,801,051	—	91,397	489,112	1,114,582	2,529,316	6,878,808	8,839,877	12,365,984	43,882,438	36,603,537
Less Accumulated depreciation	24,876,665	24,876,665	—	61,618	266,289	448,455	962,930	2,154,123	2,421,147	3,410,554	9,514,693	5,636,856
Depletable assets	380,086	380,086	—	(*)	(*)	9,356	11,181	51,554	18,837	63,463	101,338	120,888
Less Accumulated depletion	39,210	39,210	—	(*)	(*)	(*)	(*)	3,667	5,486	5,611	11,064	9,272
Land	29,988,818	29,988,818	—	23,065	139,434	470,598	1,280,140	3,596,811	4,223,500	4,478,728	9,395,281	6,381,261
Intangible assets (amortizable)	930,161	930,161	—	(*)	2,206	8,933	26,471	28,456	46,742	82,182	314,759	419,233
Less Accumulated amortization	226,276	226,276	—	1,134	1,718	8,004	9,004	12,669	16,513	16,513	78,322	97,325
Other assets	8,598,099	8,598,099	—	5,160	17,348	50,650	103,652	257,574	332,267	577,135	1,878,132	5,376,181
Total liabilities	175,200,100	175,200,100	—	136,000	621,041	1,744,350	3,917,838	11,320,863	14,196,305	18,206,306	56,613,352	68,244,045
Accounts payable	7,439,797	7,439,797	—	11,736	23,302	40,923	74,996	283,108	256,750	379,049	1,309,020	5,060,913
Mortgages, notes, and bonds payable in less than one year	14,999,603	14,999,603	—	40,519	44,891	136,908	314,599	894,447	1,121,598	1,401,234	5,473,416	5,571,991
Other current liabilities	5,315,155	5,315,155	—	95,615	16,787	50,667	74,810	213,914	332,158	384,925	1,496,881	2,643,398
Mortgages, notes, and bonds payable in one year or more	114,059,858	114,059,858	—	77,942	168,456	530,009	1,573,395	5,544,511	8,223,198	12,372,521	44,718,164	40,851,662
Other liabilities	11,396,935	11,396,935	—	164,487	81,797	132,021	413,369	664,327	958,829	1,160,228	2,495,291	5,326,586
Partners' capital accounts (+ or -) net	21,988,752	21,988,752	—	—254,299	285,808	853,822	1,466,669	3,720,556	3,303,772	2,508,349	1,320,580	8,783,495
Total receipts	32,405,970	30,741,344	1,315,593	310,032	338,623	507,556	652,387	2,279,147	2,530,408	3,379,691	6,904,854	10,322,653
Business receipts	28,900,782	27,689,255	1,216,196	257,209	296,569	450,345	774,961	2,065,040	2,307,617	3,057,041	6,284,971	8,979,306
Income from other partnerships	284,517	252,447	(*)	31,946	(*)	16,849	10,200	16,906	30,065	33,214	58,796	37,821
Nonqualifying dividends	39,188	20,750	(*)	(*)	(*)	252	(*)	1,445	1,376	687	2,052	14,193
Interest received	2,179,657	1,641,072	41,297	4,119	9,211	19,620	50,470	118,061	120,188	181,606	323,432	973,068
Rents received	160,788	151,523	3,723	(*)	825	1,566	6,098	14,188	18,490	17,066	42,197	47,169
Royalties	153,120	127,644	(*)	10,694	(*)	9,251	622	18,783	6,989	22,374	35,443	7,066
Farm net profit	1,365	741	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	186,420	179,187	39,217	2,417	2,049	4,670	4,981	19,146	17,410	23,072	31,778	34,447
Other receipts	500,133	478,725	10,385	3,387	1,547	5,094	4,803	25,227	28,245	44,395	125,909	229,733
Total deductions	36,057,772	34,706,138	1,564,963	411,647	305,149	469,608	775,863	2,171,937	2,590,704	3,628,815	10,916,334	11,869,118
Cost of sales and operations	2,593,563	2,447,094	204,656	65,471	43,216	52,746	109,162	244,125	222,437	275,458	624,359	605,464
Salaries and wages	1,677,348	1,635,039	33,231	19,323	22,152	18,631	30,690	80,670	102,418	171,479	420,399	736,046
Payments to partners	462,998	418,673	20,115	14,226	5,349	9,735	14,058	33,499	24,899	29,000	86,526	181,266
Rent paid	705,868	686,957	12,035	13,991	10,827	10,306	18,708	51,484	68,307	76,876	163,614	260,807
Interest paid	9,512,319	9,309,166	137,138	8,850	29,359	64,582	128,694	491,650	688,033	1,005,183	3,483,256	3,272,413
Taxes paid	3,318,595	3,174,193	41,915	10,268	31,337	48,026	65,250	249,165	300,888	396,703	1,078,000	929,641
Bad debts	98,485	97,996	15,754	(*)	2,680	1,035	917	7,249	12,028	6,163	18,805	32,478
Repairs	916,780	863,046	13,428	4,381	10,516	19,647	30,728	89,618	118,356	118,356	310,998	169,270
Depreciation	5,570,594	5,375,920	58,581	9,193	27,470	59,985	130,983	342,496	440,211	610,855	2,207,425	1,487,721
Amortization	26,780	26,051	131	(*)	(*)	(*)	237	1,535	1,833	1,658	7,058	12,414
Depletion	20,906	16,010	(*)	(*)	(*)	(*)	(*)	702	2,112	1,483	2,568	1,235
Pension, profit-sharing, annuity bond purchase plans	27,101	26,582	(*)	(*)	(*)	(*)	(*)	584	808	2,940	3,971	17,490
Employee benefit programs	27,643	26,939	257	(*)	(*)	(*)	489	1,907	1,796	1,808	5,597	14,553
Net loss from other partnerships	951,585	806,654	(*)	174,938	31,412	30,687	40,441	76,131	82,126	72,593	160,178	103,063
Farm net loss	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	61,462	44,058	(*)	(*)	(*)	(*)	(*)	2,086	5,886	(*)	6,039	8,567
Other deductions	10,084,913	9,751,688	1,002,729	88,969	88,802	143,124	182,233	497,616	540,441	854,366	2,314,741	4,038,667
Net income (less deficit)	-3,651,802	-3,964,794	-249,370	-103,615	33,674	37,948	76,524	107,210	-60,296	-243,124	-2,011,480	-1,546,265
Net income	4,719,186	4,080,146	140,302	106,619	113,330	149,763	241,401	547,284	459,046	513,560	874,692	934,149
Deficit	8,370,988	8,044,940	389,672	210,234	79,656	111,815	164,877	440,074	519,342	762,684	2,886,172	2,480,414

Footnotes at end of table

Table 2.10—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets ¹	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services												
Number of partnerships	198,956	146,595	16,667	49,270	24,415	18,106	14,766	12,412	4,656	2,818	2,979	486
Number of partners	668,858	538,762	51,174	125,631	66,889	52,659	59,750	62,484	31,257	26,828	46,299	15,791
Total assets	20,125,114	20,125,114	—	185,696	404,062	644,091	1,029,742	1,897,762	1,821,706	2,018,325	5,969,124	6,354,606
Cash	1,720,016	1,720,016	—	50,736	101,243	140,907	164,741	273,399	200,596	185,872	308,304	274,218
Notes and accounts receivable	1,555,300	1,555,300	—	9,557	28,081	55,006	101,540	162,753	156,317	145,570	436,179	460,297
Less: Allowance for bad debts	42,044	42,044	—	(527)	5,437	(1)	1,692	9,331	358	5,760	19,333	8,576
Inventories	363,530	363,530	—	8,402	14,787	22,396	33,361	43,654	34,539	40,972	63,199	102,220
Investments in Government obligations	—	—	—	—	—	—	—	—	—	—	—	—
United States	78,672	78,672	—	(*)	(*)	(*)	(*)	(*)	7,262	15,643	19,021	32,471
State and local	40,407	40,407	—	—	—	(*)	—	—	2,960	7,722	12,711	14,856
Other current assets	480,508	480,508	—	4,799	7,599	15,794	29,768	58,809	42,704	47,041	136,647	137,347
Mortgage and real estate loans	105,508	105,508	—	(*)	(*)	(*)	(*)	24,550	(*)	(*)	41,433	9,611
Other investments	681,375	681,375	—	1,995	9,764	15,839	38,179	83,501	81,049	73,924	195,299	180,765
Depreciable assets	18,385,530	18,385,530	—	262,486	428,480	587,962	828,114	1,533,993	1,375,393	1,969,497	5,571,936	5,827,869
Less: Accumulated depreciation	6,658,964	6,658,964	—	166,148	225,715	290,026	368,479	659,397	640,338	846,927	1,799,266	1,662,668
Depletable assets	44,720	44,720	—	3,584	(*)	(*)	(*)	5,166	(*)	(*)	2,278	(*)
Less: Accumulated depletion	15,174	15,174	—	2,121	(*)	(*)	(*)	1,400	(*)	(*)	(*)	(*)
Land	1,973,414	1,973,414	—	3,009	13,897	47,015	110,961	244,145	259,373	282,334	586,797	425,883
Intangible assets (amortizable)	646,037	646,037	—	1,527	5,437	4,879	6,011	99,331	54,685	40,613	251,308	182,246
Less: Accumulated amortization	335,228	335,228	—	1,147	3,537	2,056	978	84,294	43,924	24,780	118,238	56,319
Other assets	1,101,507	1,101,507	—	9,674	21,366	39,121	58,310	112,546	79,749	70,592	282,236	427,913
Total liabilities	20,125,114	20,125,114	—	185,696	404,062	644,091	1,029,742	1,897,762	1,821,706	2,018,325	5,969,124	6,354,606
Accounts payable	910,659	910,659	—	16,738	31,434	28,939	53,043	98,596	78,453	88,022	290,946	223,488
Mortgages, notes, and bonds payable in less than one year	2,123,998	2,123,998	—	73,739	58,715	74,587	107,873	187,245	170,044	211,205	586,776	653,814
Other current liabilities	901,955	901,955	—	30,401	28,369	20,855	31,587	63,390	74,856	81,954	273,025	297,518
Mortgages, notes, and bonds payable in one year or more	11,754,819	11,754,819	—	29,972	68,298	177,169	304,568	722,655	665,352	1,226,110	4,295,764	4,064,921
Other liabilities	935,104	935,104	—	58,895	12,645	28,775	43,654	99,204	81,831	84,779	207,043	312,078
Partners' capital accounts (+ or -) (net)	3,498,579	3,498,579	—	-24,049	204,401	313,766	483,017	725,862	351,170	326,255	315,570	406,921
Total receipts	30,765,135	27,375,777	770,879	2,404,536	2,517,164	2,684,272	2,736,175	3,309,064	2,105,933	2,144,853	4,318,409	4,384,492
Business receipts	30,167,328	26,826,064	716,057	2,381,146	2,498,856	2,648,899	2,690,890	3,246,251	2,046,493	2,100,736	4,193,862	4,302,874
Income from other partnerships	26,486	23,614	(*)	(*)	(*)	(*)	1,771	1,351	1,489	(*)	2,224	11,931
Nonqualifying dividends	3,329	1,098	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	74,778	68,885	1,616	1,482	2,040	2,290	4,989	8,839	7,233	7,862	19,157	13,377
Rents received	152,471	143,268	3,191	1,312	2,016	6,177	8,298	14,448	17,644	18,674	50,762	20,546
Royalties	18,720	18,126	(*)	(*)	—	—	—	(*)	6,204	(*)	—	418
Farm net profit	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
Net gain, noncapital assets	55,913	51,559	19,401	(*)	269	3,153	7,402	5,758	3,061	1,919	4,912	4,788
Other receipts	266,050	243,103	30,060	18,606	11,970	22,568	14,271	29,694	23,714	14,769	46,818	30,633
Total deductions	23,541,245	21,161,773	535,870	1,560,798	1,584,856	1,761,912	1,804,419	2,375,544	1,586,002	1,735,014	3,961,641	4,255,757
Cost of sales and operations	4,145,791	3,387,274	122,113	297,914	261,149	377,956	388,014	496,711	269,441	233,578	621,961	406,437
Salaries and wages	8,545,441	6,026,648	115,590	358,688	419,519	475,741	497,164	663,691	452,231	524,923	1,047,811	1,465,290
Payments to partners	1,063,630	308,082	24,291	127,636	133,274	111,715	86,687	128,005	54,764	48,529	77,218	142,969
Rent paid	1,392,108	1,268,001	34,780	133,558	120,434	128,205	120,405	154,006	111,671	109,149	187,551	168,241
Interest paid	1,025,490	989,210	20,740	11,470	10,554	19,689	25,924	63,383	71,069	99,514	321,925	344,942
Taxes paid	887,323	180,363	18,462	41,949	49,526	62,469	63,441	92,996	74,870	80,183	171,207	155,254
Bad debts	44,966	41,928	1,864	1,241	1,334	1,817	2,257	5,294	2,479	2,733	13,833	9,076
Repairs	263,321	230,935	7,677	11,895	16,135	17,757	23,811	31,114	19,470	21,010	53,710	28,356
Depreciation	1,947,835	1,850,038	29,746	35,186	46,969	61,479	78,007	138,738	151,424	159,072	573,545	575,852
Amortization	113,299	112,400	425	973	585	1,423	879	8,794	13,563	14,270	46,115	26,008
Depletion	3,244	3,200	—	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)
Pension profit-sharing annuity bond purchase plans	102,789	95,654	952	3,179	5,172	5,461	6,248	8,163	7,053	8,602	19,714	31,110
Employee benefit programs	123,462	119,135	849	4,378	4,665	6,710	8,002	13,000	9,942	12,543	27,835	31,211
Net loss from other partnerships	76,940	71,451	(*)	(*)	(*)	8,915	1,734	17,770	5,854	5,362	8,107	5,386
Farm net loss	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	11,490	10,298	(*)	(*)	(*)	111	(*)	46	136	(*)	(*)	(*)
Other deductions	5,793,119	5,207,143	151,666	517,314	512,023	483,234	439,189	637,813	341,819	414,405	788,594	861,086
Net income (less deficit)	7,223,890	6,214,004	235,009	843,778	932,308	922,360	931,756	933,520	519,931	409,839	356,768	128,735
Net income	9,100,813	8,019,620	268,625	923,587	974,140	953,325	963,300	1,038,610	640,731	597,396	940,168	718,738
Deficit	1,876,923	1,805,616	33,616	79,809	41,832	30,965	31,544	105,090	120,800	187,557	583,400	591,003

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

¹This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving zero assets for the partnership at the close of accounting period.

NOTE: All balance sheet data are measured as of the end of the partnership accounting period. "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.11—Partnership Payments to Retirement Plans for Employees or Partners, by Industrial Division and Size of Business Receipts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industrial division, size of business receipts ¹	Number of partnerships	Partnerships with deduction for pension, profit-sharing, annuity, or bond purchase plans			Partnerships with payments on behalf of partners to—			
		Number of partnerships	Amount of deduction	Number of plans	A self-employed retirement plan ²	Amount of payments	An individual retirement account	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Industries								
Total	1,673,094	21,772	190,127	24,908	11,923	169,263	1,703	8,436
Under \$100,000 ³	824,355	2,994	3,068	3,195	2,444	5,660	698	914
\$100,000 under \$200,000	114,009	4,276	7,275	4,777	2,811	21,347	(*)	(*)
\$200,000 under \$500,000	90,605	7,992	21,784	8,379	4,077	44,904	387	1,068
\$500,000 under \$1,000,000	25,523	2,919	13,714	3,888	1,277	19,332	168	764
\$1,000,000 or more	18,602	3,591	144,286	4,675	1,214	78,920	128	2,775
Agriculture, Forestry, and Fishing								
Total	123,173	1,003	2,192	1,015	879	5,706	215	506
Under \$100,000 ³	95,250	—	291	396	567	1,636	(*)	(*)
\$100,000 under \$200,000	15,091	396	291	396	567	1,636	(*)	(*)
\$200,000 under \$500,000	9,192	294	434	303	220	2,158	(*)	(*)
\$500,000 under \$1,000,000	2,268	205	333	205	158	1,260	(*)	(*)
\$1,000,000 or more	1,372	108	1,134	111	34	652	(*)	(*)
Mining								
Total	15,571	134	3,393	141	(*)	(*)	(*)	(*)
Under \$100,000 ³	12,629	—	—	—	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	800	—	—	—	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	1,091	76	468	76	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	478	58	2,925	65	(*)	(*)	(*)	(*)
\$1,000,000 or more	573	—	—	—	(*)	(*)	(*)	(*)
Construction								
Total	60,784	1,294	17,322	1,830	119	1,026	(*)	(*)
Under \$100,000 ³	44,123	517	413	651	—	—	(*)	(*)
\$100,000 under \$200,000	8,206	(*)	(*)	(*)	—	—	(*)	(*)
\$200,000 under \$500,000	5,341	239	1,904	247	85	616	(*)	(*)
\$500,000 under \$1,000,000	1,616	138	1,600	174	(*)	(*)	(*)	(*)
\$1,000,000 or more	1,498	151	12,583	242	18	241	(*)	(*)
Manufacturing								
Total	29,326	647	12,004	701	194	911	(*)	(*)
Under \$100,000 ³	20,945	—	—	—	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	3,805	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	2,765	236	985	245	88	376	(*)	(*)
\$500,000 under \$1,000,000	842	85	643	94	23	243	(*)	(*)
\$1,000,000 or more	869	259	10,247	295	—	—	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services								
Total	17,157	186	3,424	201	93	2,175	(*)	(*)
Under \$100,000 ³	13,690	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	1,770	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	1,053	95	320	95	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	339	69	2,774	84	(*)	(*)	(*)	(*)
\$1,000,000 or more	305	—	—	—	(*)	(*)	(*)	(*)
Wholesale and Retail Trade								
Total	193,466	3,491	21,902	3,935	2,264	10,414	578	1,214
Under \$100,000 ³	109,806	803	1,427	937	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	37,007	1,143	2,462	1,188	602	2,079	(*)	(*)
\$200,000 under \$500,000	31,433	573	1,533	663	695	3,291	177	367
\$500,000 under \$1,000,000	8,826	372	16,480	1,147	224	1,704	89	267
\$1,000,000 or more	6,394	—	—	—	243	2,602	44	145
Wholesale trade								
Total	31,003	933	11,226	988	532	3,555	140	195
Under \$100,000 ³	16,507	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	4,233	—	—	—	(*)	(*)	(*)	(*)
\$200,000 under \$500,000	4,798	180	729	180	169	743	(*)	(*)
\$500,000 under \$1,000,000	2,443	238	651	238	116	728	(*)	(*)
\$1,000,000 or more	3,022	498	9,820	553	147	1,701	19	69
Retail trade								
Total	162,289	2,550	10,871	2,939	1,721	6,617	438	1,019
Under \$100,000 ³	93,166	786	1,401	920	(*)	(*)	(*)	(*)
\$100,000 under \$200,000	32,774	963	1,733	1,008	602	2,079	(*)	(*)
\$200,000 under \$500,000	26,608	327	877	417	517	2,536	141	296
\$500,000 under \$1,000,000	6,375	474	6,660	594	108	976	(*)	(*)
\$1,000,000 or more	3,366	—	—	—	94	871	25	76
Finance, Insurance, and Real Estate								
Total	434,357	2,310	27,101	3,779	434	5,434	209	834
Under \$100,000 ³	382,802	638	687	638	286	1,568	164	492
\$100,000 under \$200,000	22,936	430	536	462	75	732	(*)	(*)
\$200,000 under \$500,000	18,776	492	1,238	492	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	5,954	337	1,534	1,162	(*)	(*)	(*)	(*)
\$1,000,000 or more	3,889	413	23,106	1,025	50	2,902	(*)	(*)
Services								
Total	198,656	12,707	102,789	13,506	7,706	143,218	475	3,233
Under \$100,000 ³	144,842	1,387	1,416	1,377	1,377	3,184	(*)	(*)
\$100,000 under \$200,000	24,378	2,761	4,292	3,096	1,814	17,160	(*)	(*)
\$200,000 under \$500,000	20,936	5,490	14,296	2,878	2,878	36,666	87	265
\$500,000 under \$1,000,000	5,100	1,508	7,748	1,517	808	15,570	(*)	(*)
\$1,000,000 or more	3,700	1,561	75,037	1,706	829	70,638	31	2,271

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

¹ Total receipts for industries in Finance, insurance, and real estate, and business receipts for all other industries.² Commonly known as a "Keogh" plan.³ Includes returns with no business receipts.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Changes in Law, Industrial Classification, and Explanation of Terms

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CHANGES IN LAW

The following law changes affected the comparability of statistics in this report with those for prior years.

1. Pension plans. The Employee Retirement Income Security Act of 1974, otherwise known as ERISA and signed into law on September 2, 1974, provided additional requirements relating to the participation, vesting, and funding of private pension and employee benefit plans. New rules under the Act were effective at varying times, but generally applied to plan years beginning after September 2, 1974. The Act provided new standards that employee benefit plans had to meet before the Internal Revenue Service would qualify them for tax exempt purposes. In other words, a plan generally had to meet the new standards before any related trust was given an exemption from tax. As a result of these changes, new limits were placed on the deductions claimed by businesses for employer contributions to these plans.

One of the provisions of ERISA provided for employers to establish and maintain individual retirement accounts (IRA's) for some or all of their employees. Payments by the employer to an IRA were deductible as wages paid by the employer and were includible in the employee's income. However, a deduction was allowed the employer for the employer payment up to the lesser of 15 percent of the employee's compensation or \$1,500.

2. Oil and gas percentage depletion. The Tax Reduction Act of 1975, signed into law on March 29, 1975, for the most part, repealed the 22 percent depletion allowance for oil and gas wells effective January 1, 1975, for taxable years ending after 1974. Certain domestic gas and oil production was exempted from

provisions of the Act. Independent producers and royalty owners (the "small producers' exemption") could use percentage depletion limited to 65 percent of the net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the taxpayer could carry the disallowed portion to the next year for inclusion in the depletion deduction.

The "small producer exemption" did not apply to any taxpayer engaged in the refining of crude oil and whose refinery runs exceeded 50,000 barrels on any day during the taxable year. The "small producer exemption" was also not available to a taxpayer who sold oil or natural gas through a retail outlet. The "small producer exemption" provided for a 22 percent rate for a maximum daily average of 2,000 barrels for 1975 and was to phase down by 200 barrels each year until 1980. Thereafter, the depletion rate was to be reduced gradually each year until a 15 percent rate applied for 1984 and subsequent years.

3. Partnerships' oil and gas properties. A provision of the Tax Reduction Act of 1975, subsequently amended by the Tax Reform Act of 1976, stipulated a change in the procedure for determining the depletion allowance in the case of oil and gas wells. For tax years ending after 1974, the depletion allowance was computed separately by each partner and not by the partnership. However, the partnership allocated to each partner that partner's proportionate share of the adjusted basis of each oil or gas property of the partnership. This allocation had to be made on the later of the date the partnership acquired the oil or gas property, or January 1, 1975. A partner's proportionate share of the adjusted basis of the partnership's property was determined by the amount of that partner's interest in the partnership's capital or income, and by the terms of the partnership agreement.

4. Full absorption method. The Income Tax Regulations provided, in part, that in order to conform as nearly as may be

possible to the best accounting practices and to reflect income (as required by section 471 of the Code), both direct and indirect production costs had to be taken into account in the computation of inventoriable cost in accordance with the "full absorption" method of inventory costing. Under the full absorption method of inventory costing, production costs had to be allocated to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year, determined in accordance with the taxpayer's method of identifying goods in inventory. Thus, the taxpayer had to include as inventoriable costs all direct production costs and, to the extent provided by the Regulations, all indirect production costs.

INDUSTRIAL CLASSIFICATION

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry groups used were based on the Standard Industrial Classification Manual, authorized by the Office of Federal Statistical Policy and Standards, Department of Commerce, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books, were considered.

The fact that a reporting entity was in all cases assigned to a single industry group constitutes a limitation of the data. In the case of sole proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for sole proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry groups that are not really related to that industrial activity.

The Standard Industrial Classification Manual (SIC) for establishments, 1972 edition, served as the basis for the industry classification system in this report. The SIC industry groups were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Some industries are typically better represented by one legal form than another; sole proprietorships and partnerships, for example, are more heavily involved, proportionally, than corporations in the trade and service industries. In contrast, the manufacturing industries are better represented by the corporate form. Most industry groups used in this report are equivalent to either the two, three, or four-digit industry level in the SIC system. However, a few groups represent a more detailed classification than the four-digit level of the SIC (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry groups, the SIC manual gives a detailed description of the content of groups.

EXPLANATION OF TERMS

This section contains brief descriptions of the terms

appearing in the tables in this report.

The instructions for the tax forms in Section 5 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

Accounts Payable

Relatively short-term liabilities arising from the conduct of trade or business which were not secured by notes of indebtedness were generally included under this heading. Non-trade payables, on the other hand, were generally includable in the estimates for "Other Current Liabilities."

Active Businesses

The statistics in the report are from the returns and schedules of "active" businesses only. An active business was defined as one reporting at least one item of income or deductions. Partnerships had to file returns even if they had no business activity during the year; however, returns having no items of income or deductions were excluded from the basic tables except the sample count tables in Section 4. Sole proprietorships only filed business or farm schedules or Form 4835 if they had business activity, so there are no inactive sole proprietorships in any table.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business,
- (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
- (7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,

(9) Excludable portion of qualified dividends (up to \$100 (or \$200) per taxpayer),

(10) Business net operating loss carryover,

(11) Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement accounts by employees,

(12) Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gains) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan (such amounts were eligible to be taxed separately from other sources of income), and

(13) Deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Allowance for Bad Debts

Most partnerships identified on their balance sheet the allowance or reserve set aside to cover uncollectible or doubtful notes and accounts as an adjustment to "Notes and Accounts Receivable." A few partnerships, however, reported only net receivables and thus did not show the allowance for bad debts.

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. The following types of amortization, applicable to the statistics in this report, were specifically mentioned in the Code as allowable deductions:

- bond premiums (section 171)
- child care facilities (section 188)
- coal mine safety equipment (section 187)
- leasee's improvements to leased property (section 178)
- on-the-job training facilities (section 188)
- pollution control facilities (section 169)
- railroad rolling stock (section 184)

- .railroad tunnel bores and grading (section 185)
- .research and experimental expenditures (section 174(b))
- .trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently reportable as depreciation and amortization of bond premiums (as well as of such other financial items as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, bond premiums (or other financial items), and intangible assets, were transferred to depreciation or "other deductions," as appropriate. (See also "Depreciation.")

The statistics include identifiable amounts transferred for the statistics from schedules in support of the cost of sales and operations.

Bad Debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other receipts" of partnerships, "other business income" of nonfarm sole proprietorships, and "income from sales and operations" of farm proprietorships.

Business Receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

In the finance division, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts,

and service charges, when identified in schedules attached to the return.

For sole proprietorships, business receipts represented all income from the operation of the business, including incidental income from such items as sales of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interest, rents, royalties, and other investment-type income were generally not included in sole proprietorship receipts, although rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

In table 1.2, business receipts of sole proprietorships are classified into the two components, "income from sales and operations" and "other business income." "Income from sales and operations" comprises gross receipts or sales from the trade or business. "Other business income," shown for non-farm businesses only, includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income incidental to operating a business. For farms, "income from sales and operations" comprises all sources of income relating to the farm operation including patronage dividends from farmers' cooperatives, agricultural program payments, credit for Federal excise tax on gasoline, and State gasoline tax refund, on the assumption that all were integral to farming operations.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were, for the most part, reported separately. However, when rent was actually operating income, as, for example, for hotels, real estate operators, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnership security dealers were given special treatment in statistical processing. Sales of securities were netted against the cost of these "goods" and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of

securities from other sources of receipts, such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts. No such adjustments were made for sole proprietorships in these industries, and the receipts and cost of sales and operations were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property (either by the partnership or by its partners, depending on requirements specified in the Code), rather than as business receipts.

Cash

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year.

Cost of Labor

Cost of labor was a component of cost of sales and operations. For sole proprietorships in nonfarm industries it represented the amount reported on line 3, page 1 of Schedule C-1, Form 1040. For sole proprietors and partnerships engaged in farming using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, line 29 "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of Sales and Operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal

activity was producing goods. "Cost of operations" related to returns for which inventories were not an income-determining factor.

Partnerships and sole proprietorships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing items in inventory. Both direct and indirect production costs had to be taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor and production supervisory wages.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for sole proprietorships and partnerships. For partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. Many partnerships and most sole proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for sole proprietorships and partnerships presented special problems because the return form schedule used for the statistics did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise Purchased," "Cost of Labor," "Material and Supplies," and "Other Costs."

For both sole proprietorships and partnerships, certain deduction items which might sometimes be considered direct or indirect costs were not included in the statistics for costs of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Statistical adjustments to cost of goods sold made for partnerships security dealers are explained under "Business Receipts."

Depletable Assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account. In some instances, depletable assets may have been included with "Depreciable assets," or may have been reported as "Land" or as "Other investments" by the partnership, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613).

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), generally, could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the net income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed

in Code section 613 and ranged from 5 to 22 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations. (See also "Changes in Law" in this section.)

Depreciable Assets

Depreciable assets, reported on the partnership's end-of-year balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of 1 year or more. The statistics for this item could include fully depreciated assets still in use and partially completed assets for which no deduction was allowable when the partnership reported them as depreciable in its balance sheet. The statistics for depreciable assets exclude those intangible assets which were depreciable or amortizable only for tax purposes. Such assets, patents, and copyrights, for example were includable in "intangible assets." The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The amounts shown for depreciable assets are, in general, the gross amounts before adjustments for depreciation or amortization charged in current and prior years. Some partnerships, however, reported only the net amount of depreciable assets after adjusting for these depreciation or amortization charges.

The value of depreciable assets and accumulated depreciation may not be closely related to the current year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed for tax purposes.

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computations could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. Accelerated methods of depreciation were restricted for certain kinds of real property beginning in 1969. In lieu of computing depreciation using separate useful lives for each individual asset, standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. Use of them was tied to past retirement and replacement practices. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guideline lives in the future as necessary. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 could be depreciated under the new rules but no range of useful lives was allowed.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships but for partnerships it was allocated to the

partners for reporting on their own returns.

Employee Benefit Programs

Contributions by employers to employee benefit plans other than deferred-compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

The statistics for this item include amounts identified in the cost of sales and operations schedules. (See also "Changes in Law" in this section.)

Farm Net Profit (or Loss), Partnership Returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. Since partnerships were required to use the same Schedule F as sole proprietors to report their farm income and expenses, the components reported on this schedule were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

Income From Sales and Operations

See "Business Receipts."

Income (or Loss) From Other Partnerships, etc.

This was the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

The term "partnership" included a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization through or by which any business, financial operation, or venture is carried on, and which is not

within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship.

Income Tax After Credits

See "Total Income Tax."

Intangible Assets

The total gross amounts (before the reduction by amounts of accumulated amortization) for contracts, copyrights, formulas, licenses, patents, registered trademarks, research or experimental expenditures and similar assets were included in this category only if amortization (or depreciation) were shown against them. These assets could be amortized only if they had a definite life and value. Other intangible assets which were not amortizable were included in the statistics with "Other Assets."

Accumulated amortization represented the cumulative adjustment to these intangible assets as shown on the partnership's books of account.

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than a capacity as a partner, for the use of capital.

Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483.

Interest Received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for sole proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other busi-

ness (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In order to conform as nearly as possible to the best accounting practices and to clearly reflect income (as required by section 471 of the Internal Revenue Code), both direct and indirect production costs had to be taken into account in the computation of inventoriable costs in accordance with the "full absorption" method of inventory costing. Under the full absorption method of inventory costing, production costs had to be allocable to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year determined in accordance with the business' method of identifying goods in inventory. Thus, the business had to include as inventoriable costs all direct production costs and certain indirect production costs.

Businesses engaged in manufacturing or production that were not using the full absorption method had to change to that method. A special election was available whereby the taxpayer did not have to change to the full absorption method for taxable years prior to the year for which such election was made. The election had to be made during the first 180 days of any taxable year beginning after September 18, 1973. Generally, the latest date for making the election was November 28, 1975. (See also "Cost of Sales and Operations.")

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age and

all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Investments in Government Obligations

This balance sheet asset item comprised (1) bonds or other obligations of a State, or U.S. possession, including obligations of political subdivisions and of the District of Columbia, and (2) U.S. obligations, including those of instrumentalities of the Federal Government. In those instances where a partnership reported only one total for investments in Government obligations and did not indicate whether the obligations represented those of the United States or of State and local Governments, the total was treated as investments in U.S. obligations.

Land

Land, which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some partnerships may have included land as part of "Depletable Assets" or included it in "Other Investments." If land was certified as an emergency facility for the national defense, it could be amortized. If so, only the net land value (i.e., the value of land after the adjustment for amortization) was reported.

Materials and Supplies

The amount of materials and supplies, a component of the cost of goods sold, was secured for sole proprietorships from Schedules C or F. For nonfarms, it was the amount on line 4, page 1 of Schedule C-1. For farms, it was the item "supplies purchased," line 37, part II, page 1 of Schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, Schedule A, Form 1065.

Merchandise Purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the

sources were: (1) line 2, page 1 of Schedule C-1, Form 1040, and (2) line 28, Schedule A, of Form 1065. For farms, the sources were on Schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 71, part V, page 2, for farmers using the accrual accounting method.

Mortgage and Real Estate Loans

Mortgage and real estate loans were, in general, the total amount which a partnership loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security. Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves may have been included in the "Allowance for Bad Debts," shown in this report as an adjustment to "Notes and Accounts Receivable." If a separate reserve was indicated in supporting schedules, statistics for it were therefore added to the allowance for bad debts.

Mortgages, Notes, and Bonds Payable

These liabilities were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the next taxable year were included together with short-term obligations, in the statistics for mortgages, notes, and bonds payable in less than one year. Includible were nonrecourse loans, liabilities of the partnership for which none of the partners had any liability.

Net Gain (or Loss), Noncapital Assets

This income for partnerships represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. It resulted mostly from the sale or exchange of (1) certain depreciable, depletable, and real property; (2) notes and accounts receivable acquired in the ordinary course of business for services rendered or from the sale of property includable in inventory or ordinarily held for sale; (3) certain copyrights, literary, musical, or artistic compositions or similar properties; (4) securities including governmental obligations and debt obligations sold or exchanged, by certain financial institutions;

and (5) certain patents, inventions or designs, and secret formulas or processes.

This income item did not include gains and losses under section 1231. For partnerships, section 1231 gains and losses were reported by the partners on their own returns. In general, section 1231 gains and losses comprised (a) sales of business property (excluding inventories) which were held for more than 6 months and (b) "involuntary conversions" by theft or casualty of business property and of capital assets which were held over 6 months. Sales or exchanges of noncapital assets were reported by sole proprietors as nonbusiness income.

Net Income (or Deficit)

For sole proprietorships, net income (or deficit) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Sole proprietorship net income did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of sole proprietors and so are not reflected in sole proprietorship net income or deficit.

For partnerships, net income (or deficit) represented the difference between total receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership (except capital gains and losses and gains and losses under Code section 1231 as explained under "Net Gain (or Loss), Noncapital Assets," above). The deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns. (See also Section 2 of this report.)

In this report, the term "net income" is used for both sole proprietorships and partnerships although it is not strictly comparable for the two forms of business organization. Three differences are: (1) investment income was reflected in partnership net income but not in proprietorship net income; (2) salaries paid to owners were a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation was a deduction in the computation of sole proprietorship net income but not in the determination of partnership net income.

Nonqualifying Dividends Received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled the \$100 (or \$200) dividend exclusion on their individual income tax returns when the income was passed through to the partners.

Notes and Accounts Receivable

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year. Current nontrade receivables were generally included in "Other Current Assets."

The balance sheets on the partnership return form called for the reporting of both "gross" receivables and the "Allowance for bad debts." However, some partnerships reported only the net amount.

The allowance for bad debts, shown as an adjustment to notes and accounts receivable, may also include the reserves for the separate account, mortgage and real estate loans. As a result, it was possible for the allowance for bad debts to exceed the amount of notes and accounts receivable.

Number of Businesses

Number of business organizations in this report represented the number of active businesses operated as sole proprietorships by individuals and the number of active partnerships. (Inactive partnerships are included only in table 4B.)

Number of sole proprietorships was based on the number of Schedules C and F or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 1 of this report.)

Other Assets

Other assets comprised, in general, noncurrent assets which were not allocable to a specific account on the return form balance sheet, and certain accounts for

which no distinction could be made between current and noncurrent status.

Includable were such items as deferred charges reported as noncurrent by the partnership, interest discounts, guaranty deposits, and intangible assets not subject to amortization.

Other Business Deductions

See "Other Deductions."

Other Business Income

See "Business Receipts."

Other Costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065, or line 5, page 1, of Schedule C-1, Form 1040. For farmers, the amount was computed from Schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

Other Current Assets

Assets not allocable to a specific current account in the return form balance sheet, and assets specifically reported as short-term by the partnership, as well as marketable securities other than Government obligations comprised this account.

Included were prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For construction partnerships, amounts reported as a current item for contract work in progress in excess of billings were included in this item.

Other Current Liabilities

Other current liabilities included, for the most part, certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the pur-

chase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, overdrafts, and accrued interest or rent.

For construction partnerships, amounts of advances or deposits on uncompleted contracts or jobs in progress were included in this item, if reported as current.

Other Deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning. For partnerships, this item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees. For sole proprietorships the last three were shown as specific deductions on the return forms and were tabulated separately.

The estimates for other deductions may also include losses resulting from "involuntary conversions" of business assets by theft or casualty. (See "Net Gain (or Loss), Noncapital Assets.")

Other Income Less Losses and Adjustments

This item in table 1.7 was computed as adjusted gross income minus adjusted gross deficit minus business net income plus business deficit. In effect, it consisted of nonbusiness sources of income, such as wages and salaries, dividends, interest, and sales of capital assets, all components of the taxpayer's total income.

Adjusted gross income equalled total income less statutory adjustments to income. Adjustments to income were comprised of sick pay, moving expense, employee business expense, self-employed retirement deduction, payments to an individual retirement account (IRA), and forfeited interest penalty for premature withdrawal.

Other Income or Loss (table 1.6)

See "Other Income Less Losses and Adjustments."

Other Investments

This category generally included long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-Government investments generally not held for conversion to another form within the coming year included stocks, bonds, loans on notes or bonds, and other types of financial securities.

Real estate not reported as a capital asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as "Other Investments."

Other Liabilities

Other liabilities were obligations which were not allocable to a specific account on the return form balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, and principal amounts of employee and similar funds.

Other Receipts

For partnerships, this item included amounts not elsewhere reported in the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. For sole proprietorships, these items would usually be reported as "other business income" and as such were also included in the statistics for business receipts.

Partners' Capital Accounts

This balance sheet item for partnerships was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

Payments to Partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net income (or deficit).

Payroll

Payroll, shown in this report for sole proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other items, such as commissions, legal and professional fees, or repairs. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, Profit-sharing, Stock Bonus, and Annuity Plans

See "Retirement Plans."

Purchases

See "Merchandise Purchased."

Rent Paid

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop-sharing agreements.

Rents Received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. The rental income of partnerships if it constituted the major portion of income was included in "Business Receipts."

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs of property when ambiguity existed as to whether the expenditures were deductible in the year paid or incurred, or had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could elect to deduct currently certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. (See also "Depreciation".)

Retirement Plans

This deduction item was the employer's contributions to employee pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income. (See also "Changes in Law" in this section.)

Royalties

This income item for partnerships was the gross amount received, generally on an agreed percentage basis, for the use of property rights. Included were amounts received from patents, copyrights, timber, minerals, or oil wells. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the various deductions from total gross income.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net

gain or loss on sales or exchanges of certain business property under section 1231 and as such were reportable by the partners on their own returns and not by the partnership.

Salaries and Wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and sole proprietors were not included in this amount. (See also "Payroll".)

Size of Business Receipts

Size of business receipts was based on "Business Receipts" as defined in this section of the report, "Explanation of Terms," for all industries except those in the finance, insurance, and real estate divisions. For these industries, total receipts, which is the sum of business receipts and investment income, was used as the basis for classification.

Size of Total Assets

Size of total assets was based on the amount reported in the end-of-year balance sheet. Returns with zero assets were used as a classification for returns of liquidating or dissolving partnerships which had disposed of all their assets and whose income tax returns were final returns.

Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts sales taxes and excise and related taxes included in the sales price of its products, these taxes also were generally included in the statistics for the deduction for taxes paid.

Total Assets and Total Liabilities

Total assets were those reported in the end-of-year balance sheet in the partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Total Deductions

Total deductions for sole proprietorships consisted of (1) the deduction for cost of sales and operations and (2) the ordinary and necessary business deductions from gross income. In addition, for partnerships, total deductions also included expenses connected with investment income, and net loss from sales of non-capital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total Income Tax

Total income tax shown in sole proprietorship tables 1.6 and 1.7 was the sum of (a) the sole proprietor's income tax liability for the year, after being reduced by any credits, including the investment, retirement income, foreign tax, and work incentive (WIN) credits plus (b) the additional tax for tax preferences ("minimum tax"). The liability was based on the proprietor's income from all sources and so was not directly related to the income or deficit from the sole proprietorship business. The income tax figure does not include the social security self-employment tax, tax from recomputing prior-year investment or work incentive (WIN) credits, social security tax on tip income, or taxes on premature distributions or excess contributions related to individual retirement savings accounts (IRA's).

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Total Receipts

For partnerships, total receipts represented the sum of business receipts; investment income such as interest, rents,

royalties, nonqualifying dividends, net gain from sale of noncapital assets; income from farms and other partnerships; and, "other" income. For purposes of this report, total receipts did not reflect net losses from sale of noncapital assets, or from farms and other partnerships.

Zero Assets

The final returns of liquidating or dissolving partnerships which had disposed of all assets were represented in this "asset size" category. The liquidating or dissolving partnerships had been active, however, during a portion of the accounting period.

Description of the Sample and Limitations of the Data

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SAMPLE CRITERIA AND SELECTION OF RETURNS

The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns, with business or farm schedules, derived from a larger sample which included nonbusiness Forms 1040 and Forms 1040A as well, which were selected at rates ranging from 0.05 percent to 100 percent on the basis of size of adjusted gross income or largest of selected income or loss sources and proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 1.5 percent to 100 percent on the basis of size of business receipts, "total income or loss,"¹ and total assets. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

The return characteristics used for stratifying each popula-

tion are indicated in tables 4A and 4B with the strata limits and the number of returns in the population and sample per stratum. In all cases, district sets of monetary classes, i.e., the stratum limits, are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Individual Income Tax Returns were divided into five groups by State, each group receiving a separate set of rates, and then sampled systematically by computer from the Internal Revenue Master File System. The groups of States were formed on the basis of the tax return populations of each State to assure a sufficient sample in the States with smaller populations. The ranges for these groups rates are given in table 4A.

The Form 1065 sample was obtained using randomly selected sets of the ending digits of the Employer Identification Number.

Duplicate returns, as when more than one partner may have filed a separate return for the same partnership, and inactive partnership returns, those returns reporting no income or deduction item, were included in the sample for the computation of weighting factors but excluded from the tabulations. Differences between the prescribed and achieved sampling rates in table 4B are caused by the year to year fluctuation in the distribution of Employer Identification Number ending digits.

The completeness of the samples was monitored closely during the selection process. Minimal followup was required to reconcile differences.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer count of returns filed in each sample stratum by the number of sample returns actually selected from each stratum. The weighting

factors were then converted to "integer weighting factors" before they were applied to the sample returns. For example, if a factor of 44.24 were computed for a stratum, 24 percent were systematically assigned an integer weighting factor of 45, and 76 percent a factor of 44.

SAMPLING VARIABILITY

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation based on the sum of squares method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 1.1 and 2.1.

Coefficient of variation estimates shown in tables 4C and 4D, applicable to frequency estimates only, are based on a formula derived from the sum of squares method and tend to be overstated. Since the coefficients in tables 1.1 and 2.1 were computed only for industry groups, tables 4C and 4D can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry.

Number of returns and money amounts considered to exceed acceptable sampling variability limits, were either (1) combined with estimates for other returns, or (2) deleted and noted by an asterisk in the body of the table and included in the appropriate totals.

A dash in place of a frequency or amount indicates that: (1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or (2) if returns were sampled at a rate less than 100 percent, either no

¹ Total income or loss is line 12, Form 1065 and represents business receipts less cost of sales and operations (gross profit), plus income from investments (excluding net losses from noncapital assets).

Table 4A.—Sole Proprietorship Returns Sample Design, 1975

Description of the sample strata	Number of individual income tax returns				Sampling rates, total individual income tax returns		
	Total		Farm and business		Composite	Range	
	Population	Sample	Population ¹	Sample ²		From	To
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total	82,304,790	206,368	10,240,634	79,879	—	—	—
Nonbusiness and farm returns, total ³	74,691,610	139,388	2,627,454	12,899	—	—	—
Larger of adjusted gross income or largest specific income item and Farm receipts							
Under \$10,000	40,749,164	24,897	921,378	650	0.0006	0.0005	0.0036
\$10,000 under \$15,000							
Under \$10,000	13,694,090	18,977	641,644	1,002	0.0014	0.0009	0.0072
\$15,000 under \$20,000							
Under \$15,000	9,502,498	17,349	443,250	949	0.0018	0.0015	0.0111
\$20,000 under \$50,000							
Under \$20,000	9,975,233	20,548	533,911	1,409	0.0021	0.0015	0.0143
\$50,000 under \$100,000							
Under \$50,000	606,612	20,346	65,002	2,743	0.0334	0.0250	0.2498
\$100,000 under \$200,000							
Under \$100,000	129,016	21,200	16,313	2,963	0.1643	0.1006	1.0000
\$200,000 under \$500,000							
Under \$200,000	27,471	10,985	5,034	2,261	0.3999	0.3334	1.0000
Adjusted gross income, \$200,000 under \$500,000, but not sampled above and having no tax after credit and no additional tax for tax preferences							
Any amount	150	150	28	28	1.0000	1.0000	1.0000
\$500,000 and over							
Under \$500,000	4,936	4,936	894	894	1.0000	1.0000	1.0000
Business returns, total ³	7,613,180	66,980	7,613,180	66,980	—	—	—
Larger of adjusted gross income or largest specific income item and Business receipts							
Under \$10,000	2,321,400	11,841	2,321,400	11,841	0.0051	0.0020	0.0223
\$10,000 under \$15,000							
Under \$10,000	1,704,941	7,720	1,704,941	7,720	0.0045	0.0028	0.0251
\$15,000 under \$20,000							
Under \$15,000	1,333,794	7,201	1,333,794	7,201	0.0054	0.0039	0.0295
\$20,000 under \$50,000							
Under \$20,000	1,280,168	7,942	1,280,168	7,942	0.0062	0.0044	0.0346
\$50,000 under \$100,000							
Under \$50,000	639,546	7,551	639,546	7,551	0.0118	0.0091	0.0502
\$100,000 under \$200,000							
Under \$100,000	252,898	7,407	252,898	7,407	0.0293	0.0202	0.1429
\$200,000 under \$500,000							
Under \$200,000	54,058	7,077	54,058	7,077	0.1309	0.1001	1.0000
\$500,000 and over							
Under \$500,000	23,152	7,018	23,152	7,018	0.3031	0.2504	1.0000
Adjusted gross income, \$200,000 under \$500,000, but not sampled above and having no tax after credit and no additional tax for tax preferences							
Any amount	104	104	104	104	1.0000	1.0000	1.0000
\$500,000 and over							
Under \$500,000	3,119	3,119	3,119	3,119	1.0000	1.0000	1.0000

¹The population of farm returns was estimated by applying weights derived from the achieved sampling rates for total individual returns to the number of returns in the sample determined to be farm returns.

²Includes a small number of returns initially classified as nonbusiness, but subsequently reclassified after the sampling stage as business returns.

³Returns with both business and farm schedules are classified with business returns.

Table 4B.—Partnerships: Number of Form 1065 Returns in the Population and in the Sample, Prescribed and Achieved Sampling Rates, 1975

Sample stratum	Number of returns		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Total	1,121,264	54,037	—	—
Business receipts or total income/deficit and Total assets				
Both under \$200,000	802,078	12,006	015	015
Both under \$200,000	176,648	10,551	060	060
Both under \$1,000,000 and at least one \$200,000 under \$1,000,000	85,090	9,593	110	113
Both under \$1,000,000	32,067	8,116	250	253
Both under \$5,000,000 and at least one \$1,000,000 under \$5,000,000	12,337	6,035	500	489
Both under \$5,000,000				
At least one \$5,000,000 or more	7,456	7,456	100	100

¹Sampling rates were prescribed for the calendar year in which returns were processed for revenue purposes. Returns for 1975 were, for the most part, revenue processed during 1976 and were therefore sampled according to the plan applicable to calendar year 1976. However, included in the totals but not in the detail are 280 returns for 1975 sampled during 1975 from a population of 5,588 returns under the sample plan applicable to that calendar year. In general, these were returns with accounting periods ended July through October 1975.

Table 4C.—Sole Proprietorships: Coefficient of Variation (Percent) of the Estimated Number of Businesses, 1975

Estimated number of returns	Size of adjusted gross income or deficit							
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	34.6	
100	(¹)	(¹)	(¹)	(¹)	(¹)	30.0	17.3	
300	(¹)	(¹)	(¹)	(¹)	(¹)	17.3	10.0	
500	(¹)	(¹)	(¹)	(¹)	(¹)	13.4	7.7	
1,000	(¹)	(¹)	(¹)	(¹)	(¹)	22.1	9.5	5.5
3,000	(¹)	(¹)	(¹)	(¹)	(¹)	12.8	5.5	3.2
5,000	(¹)	(¹)	(¹)	(¹)	(¹)	9.9	4.2	2.4
10,000	(¹)	33.6	25.9	25.5	7.0	3.0	1.7	1.7
15,000	(¹)	27.4	21.1	20.8	5.7	2.4	1.4	1.4
20,000	32.0	23.7	18.3	18.0	4.9	2.1	1.2	1.2
25,000	28.6	21.2	16.4	16.1	4.4	1.9	1.1	(¹)
50,000	20.2	15.0	11.6	11.4	3.1	1.3	0.8	
100,000	14.3	10.6	8.2	8.1	2.2	0.9	(¹)	
300,000	8.3	6.1	4.7	4.7	1.3	(¹)	(¹)	
500,000	6.4	4.7	3.7	3.6	1.0	(¹)	(¹)	
1,000,000	4.5	3.4	2.6	2.5	(¹)	(¹)	(¹)	
3,000,000	2.6	1.9	1.5	1.5	(¹)	(¹)	(¹)	
10,000,000	1.4	1.1	0.8	0.8	(¹)	(¹)	(¹)	
15,000,000	1.2	0.9	(¹)	(¹)	(¹)	(¹)	(¹)	
30,000,000	0.8	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
45,000,000	0.7	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	
55,000,000	0.6	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	

¹Sample too small to yield reliable estimate of coefficient of variation²Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample³Not applicable, since the estimated number of returns exceeded the population estimates

NOTE: For frequencies not classified by adjusted gross income, the column Under \$10,000 should be used

Table 4D.—Partnerships: Coefficient of Variation (Percent) of the Estimated Number of Returns, by Size of Business Receipts, 1975

Estimated number of returns	Size of business receipts		
	Under \$200,000	\$200,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)
100	(¹)	28.1	
200	(¹)	19.8	
500	(¹)	12.5	
750		10.2	
900	29.6	9.4	
1,000	25.7	8.9	
3,000	14.8	5.1	
5,000	11.5	4.0	
7,000	9.7	3.4	
10,000	8.1	2.8	
13,000	7.1	2.5	(¹)
15,000	6.6	2.3	
20,000	5.7	2.0	
40,000	4.1	1.4	
50,000	3.6	1.3	
100,000	2.6	0.9	
200,000	1.8	(¹)	
300,000	1.5	(¹)	
400,000	1.3	(¹)	
600,000	1.0	(¹)	
800,000	0.9	(¹)	
1,000,000	0.8	(¹)	

¹Sample too small to yield reliable estimate of coefficient of variation²Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample³Not applicable, since estimated number of returns was greater than population estimates

returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample return.

RESPONSE AND OTHER NONSAMPLING ERRORS

Sample population counts of partnership and individual income tax returns were made by computer and were normally free from

error. Sample counts were verified during statistical processing to minimize loss of data. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. In transcribing and tabulating the information based on the returns

in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship among return items were maintained.

Finally, prior to publication all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer report-variations and limitations, economic conditions, comparability with our statistical sources and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

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1975

Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, and SE

Watch for Tax Law Changes

At the time we printed this instruction pamphlet, Congress was considering proposals to add or change several tax law provisions. If any changes in the tax law are enacted and apply to 1975, they must be taken into account in computing 1975 income taxes. Internal Revenue will do its best to provide supplemental forms, instructions and information for taxpayers affected by any new legislation.

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, and SE. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

I am sorry to say that the 1040 Form is more complex than last year's and this instruction pamphlet is longer than last year's. This year the Census Bureau has called on us to collect some detailed residence data, and we have changed the return and instructions to provide for the new credits for personal exemptions, earned income, and purchase of a new principal residence. We have also provided for the new deduction for payments to individual retirement plans and the taxes that may apply as a result of excess contributions or premature distributions.

The keys to a simpler tax return are (1) a simpler tax law and (2) our asking you for only what the law requires us to obtain.

Please note the Presidential Election Campaign Fund Checkoff on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark \$1 (on a joint return, \$1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1976 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 38 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander
Commissioner of Internal Revenue



New Features for 1975

Please note these important new changes that have been made because of revisions in the tax laws:

Credit for Personal Exemptions—line 16(b)

This new credit of \$30 for each exemption claimed on line 6(d) is available to all filers. See page 7.

Earned Income Credit—line 21(c)

If line 15 is less than \$8,000 and you reported wages, salaries, tips, etc., on line 9, or had self-employment income, you may be eligible to claim this refundable credit. See page 8. A worksheet has been provided to assist eligible filers in figuring this credit. Self-employed persons can be eligible for this credit even though their net earnings from self-employment are less than \$400.

Payments to an Individual Retirement Arrangement—line 40(b)

You may be able to deduct up to a limit of \$1,500 of payments made for individual retirement accounts, or for individual retirement annuities or bonds. See page 10.

Forfeited Interest Penalty for Premature Withdrawal from Time Savings Accounts—line 41

You can deduct a forfeited interest penalty for premature withdrawal from a time savings account. See page 10.

Purchase of New Principal Residence Credit—line 53

If after March 12, 1975, you purchased and occupied a new principal residence that was constructed or being constructed before March 26, 1975, you may be able to claim a 5% credit based on the purchase price. See page 10.

Tax on Premature Distributions—line 58

If you cashed in your individual retirement arrangement prematurely, you may be subject to an additional tax. See page 10.

Excess Contributions Tax—line 62

If you contributed to your individual retirement arrangement an amount in excess of the maximum amount deductible, you may have to pay a 6% excise tax on the amount of such excess. See page 10.

Who Must File

The income levels at which most filers must file have been increased. See page 3.

Standard Deduction

The standard deduction has been increased. See page 7 and Form 1040, line 44(b).

Tax Tables

Tax Tables have been increased to cover incomes up to \$15,000.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification.

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tion and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning place of residence for the Bureau of the Census for revenue-sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges

on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation; to other Federal Agencies; to States, the District of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regulations; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

- **Step 1—Gather up your income records.** Including Forms W-2, W-2c and 1099s. See instructions for Form 1040 on page 5.
- **Step 2—Exemptions.** Fill in lines 63, 64, 65, and 66. See instructions for Form 1040 on page 5.
- **Step 3—Check appropriate "Yes" or "No" boxes** on line 8 (Presidential Election Campaign Fund). If you check the "Yes" boxes, it will not increase your tax or reduce your refund.
- **Step 4—Fill in the schedules and forms mentioned** on lines 10, 11, 28 through 32, and 37 through 40b if you need to. Enter the totals from your schedules on the correct lines on Form 1040.
- **Step 5—If you need more space** on schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Do not attach separate sheets for security number on these separate sheets.
- **Step 11—Fill in lines 9 through 15.** This will give you your adjusted gross income. The instructions between lines 15 and 16 are guides to help you fill in line 15. If the third instruction is applicable, be sure to check the block in line 15. If the third instruction is applicable, be sure to check the block in line 15.
- **Step 12—Decide whether to use the standard deduction or itemize your deductions.** The instructions should help you decide.
- **Step 13—Figure your tax if you decided to take the standard deduction and you DID NOT check the block in lines 15 and 16a (if you checked the block in line 15, skip to step 14).** If line 15 is under \$15,000, find your tax in the Tax Tables. (The standard deduction is included in your tax.) Show the tax on line 16a. Skip the rest of this step and step 14.
- **Step 14—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on lines 44, 45, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a.
- **Step 15—Figure your tax if you decided to take the standard deduction and you DID NOT check the block in lines 15 and 16a (if you checked the block in line 15, skip to step 14).** If line 15 is under \$15,000 or more, fill in lines 43 through 47 on the back of Form 1040. (Your adjusted gross income is on line 15.) Show the tax on line 16a. Skip step 14.
- **Step 16—Revenue Sharing.** The Census Bureau advises you to answer questions A, B, and C, also D, if applicable. See instructions for Revenue Sharing on lines 48, 49, and 50.
- **Step 17—Filing Status.** Check only one box (lines 1 through 5). Your tax

Form 1040 Instructions

Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. If you need more forms, the tax package will include instructions for getting more forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. How to get it is explained in the instructions. Please, if you don't find what you need there, write to the order blank and we will send them to you.

Who Must File (See page 6 for examples of income)

File a return if you are:

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65: **\$2,350**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **3,100**

File a return if you are:

And your gross income is at least:

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65: **750**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **2,650**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **3,400**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **3,400**

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File a return if you are:

And your gross income is at least:

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65: **\$4,150**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **4,900**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **750**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **750**

File a return if you are:

And your gross income is at least:

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65: **\$4,150**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **4,900**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **750**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **750**

File a return if you are:

And your gross income is at least:

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65: **\$4,150**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **4,900**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **750**

Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older: **750**

come of the surviving spouse for the entire year must be included in the joint return. If you are filing such a joint return, write "Surviving Spouse" on the line for the spouse. Show the date of death in the name and address space. For more information, see Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

Foreign Bank, Securities, and Other Accounts. If you had a financial interest in, or signature authority or other authority over a bank, securities, or other financial account in a foreign country at any time in 1975, you must complete Form 8878, Foreign Bank and Financial Accounts, and attach it to your return.

Rounding Off to Whole Dollars. You may round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents—increased amounts from 50 to 99 cents to next whole dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Recordkeeping Requirements—Get Publication 552, Recordkeeping Requirements, and A Guide to Tax Publications, for details.

Information on Tax Changes—Get Publication 553, Highlights of 1975 Changes in the Tax Laws, for details. Watch for later changes not included in Pub. 553.

When to File. As soon as you can after January 1, but not later than April 15, 1976, unless you are a nonresident alien, and interest. See instructions for Penalties and Interest on page 8.

Where to File. Mail your return to the Internal Revenue Service Center for the place where you live. Use the address listed on the back of your return, or use the address for your State, or use the address for your local office.

Foreign country and have an address in a foreign country. If you are a U.S. citizen and have an address in a foreign country, you must file a return. If you are a U.S. citizen and have an address in a foreign country, you must file a return. If you are a U.S. citizen and have an address in a foreign country, you must file a return.

Foreign country and have an address in a foreign country. If you are a U.S. citizen and have an address in a foreign country, you must file a return. If you are a U.S. citizen and have an address in a foreign country, you must file a return. If you are a U.S. citizen and have an address in a foreign country, you must file a return.

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The following Statement and Instructions have been supplied by the Bureau of the Census

Specific Instructions

Question A—In what city, town, village, etc., do you live? Enter the name of the city, town, village, or borough in which you live. If you live in a city that is not part of any county (such as the Borough of Fairbanks, Alaska), enter the name of the municipality in which you live, enter the name of the county, and enter the name of the State.

Question B—In what township do you live? Enter the name of the township (or District of Columbia) where you live if you live outside the United States, enter "Outside U.S." if you live in one of the following States: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

Question C—In what county and what State do you live? Enter the name of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as the Borough of Fairbanks, Alaska), enter the name of the municipality in which you live, enter the name of the county, and enter the name of the State.

Question D—In what township do you live? Enter the name of the township (or District of Columbia) where you live if you live outside the United States, enter "Outside U.S." if you live in one of the following States: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

Question E—In what township do you live? Enter the name of the township (or District of Columbia) where you live if you live outside the United States, enter "Outside U.S." if you live in one of the following States: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

Question F—In what township do you live? Enter the name of the township (or District of Columbia) where you live if you live outside the United States, enter "Outside U.S." if you live in one of the following States: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

Question G—In what township do you live? Enter the name of the township (or District of Columbia) where you live if you live outside the United States, enter "Outside U.S." if you live in one of the following States: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

Question H—In what township do you live? Enter the name of the township (or District of Columbia) where you live if you live outside the United States, enter "Outside U.S." if you live in one of the following States: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

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Instructions for Page 2 of Form 1040

PART I—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 29b—50% of Capital Gain Distributions.—If you do not need Schedule D to report any gains or losses on capital gain distributions, enter the amount of your capital gain distributions here.

Line 30—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report: (1) Pensions and annuities if you paid no part of their cost. (2) Military retirement pay from Form W-2P. (3) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1975.

Line 33—State Income Tax Refunds.—Show only that part of refund of State income taxes that you received in 1975. Do not include any Federal tax benefit that resulted in amount against your deduction for current year taxes.

Line 34—Alimony Received.—Show amounts you received as alimony or separate maintenance.

Line 35—Other.—Use this line to report and tell the source of any income you can't find a place for on your return or other schedules. Include prizes, awards, royalties, interest, and other income. Do not include medical expenses or other items that reduced your tax in a prior year.

Also report gross lottery and gambling winnings as income on line 35. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C. However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amount on line 35 and on Schedule SE (Form 1040), line 5(e).

Net Operating Loss.—If you lost money in a trade or business in 1975, you can carry the loss back to 1974, 1973, 1972, or 1971. The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the year you lost money. If you have a net operating loss, you may have to carry the loss back to 1972 and then bring any remaining loss forward to 1973, 1974, or 1975 through 1960. If you are due a refund for 1960, you may use it to offset your 1960 tax. See Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1975, enter it as a "minus" figure on line 35. Attach a separate sheet showing how you figured the amount.

(4) Other Business Expenses.—If you have a business, you may deduct certain expenses. See Schedule C for more details. Also deduct other business expenses under the heading "Miscellaneous Deductions." Examples of these expenses are dues to unions and professional organizations, travel, and other expenses.

If you paid part of an expense and your employer paid part, you can deduct the employer-paid part. If you can deduct the employer-paid part, you can deduct the amount you paid. If your employer paid you more than you paid, report the difference on line 35. See Instructions for Schedule E for more details.

If you claim a deduction for business expenses, attach Form 2106 or a statement explaining the following: (1) The total of all expenses, (2) the nature of your occupation, (3) the amount of your business expenses broken down into broad subjects, (4) The number of days away from home on business, (5) the reason for the deduction, (6) the amount of your business expenses, (7) the amount of your business expenses you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if you: (1) You received either a daily allowance of no more than \$44 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the expense was incurred, (2) You received no more than 15 cents a mile. However, an employer may grant an additional allowance for traveling fees and tolls attributable to the traveling, and transportation expenses as separate items.

(3) You carried out your employer's trade or business, and you gave your employer proof of the time, place, and business reason for the travel.

If you use your own car for business, you can deduct the cost of gas, oil, repairs, license tags, insurance, and depreciation. You can also deduct the cost of parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you can't change to the fixed mileage rate if you claimed depreciation and did not use the standard mileage rate in the year claimed additional depreciation.

For more information, get Publication 463, Travel, Entertainment, and Gift Expenses.

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(3) If your expenses equaled the payments you received for more than one year, you can deduct the difference on line 35. Enter the difference on line 35. Enter the difference on line 35.

Note: If your employer paid you for business expenses, attach Form 2106 or a statement. (See Instructions for Deductible Expenses and Excess Payments.) Include your tax return for the year you received the payment. Attach Form 2106 to your Form 1040.

Part IV—Credits.—To support your deductions, file the applicable forms listed below.

(1) Sole proprietors who have Keogh (R) plans should file Form 5300-K to report on their Form 1040. Do not attach to your Form 1040.

Partners are not required to file returns. However, partnerships are required to file Form 5300-K to report on their Form 1040. Do not attach to your Form 1040.

Complete a Form 5300-K for all plans with fewer than 100 participants and file as a separate return. Attach completed Forms 5300-K and 5300-K to the Form 5300-K. Complete a Form 5300-K for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5300-K and 5300-K to the Form 5300-K. Attach them to Form 5300-K. File these forms on or before the 15th day of the fifth month following the close of your taxable year.

(2) Individuals who made contributions to an individual retirement arrangement (IRA) should file Form 5300-K to report on their Form 1040. Do not attach to your Form 1040.

Part IV—Credits.—To support your deductions, file the applicable forms listed below.

Line 48—Retirement Income Credit.—See Instructions for Schedule R.

Line 49—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get Form 3468, Investment Credit.

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candidates and elected public officials. See Form 278, Political Campaigns, for more details.

Line 52—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—If you received income resulting from a qualified employees' pension plan or trust when you are (or were) also an owner of the business, such income is subject to a penalty under section 72(m)(5) of the Code. On the dotted line to the left of the line 52, enter the amount of the penalty. On the dotted line to the right of the line 52, enter the amount of the credit.

Line 53—Credit for Purchase of New Principal Residence.—If you are able to deduct a credit for the purchase of a new principal residence that was constructed or being constructed or purchased after March 12, 1975, and occupied after March 12, 1975, the maximum credit is \$2,000. See Form 5405.

Part V—Other Taxes.—Line 55—Tax from Recouping Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you are allowed to deduct on the property. Attach Form 4255, Line 55—Tax from Recouping Prior Year Investment Credit.

Line 56—Tax on Winnings.—If you are a winner of a lottery or gambling game, you must report the gross winnings on line 35. If you are a winner of a lottery or gambling game, you must report the gross winnings on line 35. If you are a winner of a lottery or gambling game, you must report the gross winnings on line 35.

Line 57—Tax on Gambling Winnings.—If you are a winner of a lottery or gambling game, you must report the gross winnings on line 35. If you are a winner of a lottery or gambling game, you must report the gross winnings on line 35. If you are a winner of a lottery or gambling game, you must report the gross winnings on line 35.

Line 58—Tax on Premium Distributions from Individual Retirement Accounts.—Enter any tax due as shown on Form 5300-K.

Line 59—Self-employment Tax.—Enter amount shown on Schedule SE, line 18.

Lines 60 and 61—Tax on Tip Income.—If you received tips of \$20 or more in a month that you did not report to your employer, you must report them on line 60. Enter the amount of the tips on line 60. Enter the amount of the tips on line 60.

Line 62—Tax on Railroad Retirement Benefits.—Enter any tax due as shown on Form 5300-K.

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The Form W-2 your employer gives you will show your social security tax you owe on tips you reported to your employer. Be sure all your tips are included as income on Form 1040, line 9.

Line 63—Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part IV.

Line 64—Tax on Income Subject to the Penalty Under Section 72(m)(5).—If you received income resulting from a qualified employees' pension plan or trust when you are (or were) also an owner of the business, such income is subject to a penalty under section 72(m)(5) of the Code. On the dotted line to the left of the line 64, enter the amount of the penalty. On the dotted line to the right of the line 64, enter the amount of the credit.

Part VI—Other Payments.—Line 65—Excess FICA, RRTA, or FICA/ RRTA Tax Withheld—More Than One Employer.—If you had more than one employer in 1975 and together they paid you more than \$14,100 in wages, too much social security (FICA) and railroad retirement (RRTA) tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your income tax. Follow the steps below to figure your credit. Figure this separately for you and your spouse.

Step 1: Add all FICA and RRTA tax withheld by employers from your wages for 1975. Enter the total here.

Step 2: Add all unapplied FICA or RRTA tax on tips, if any. Enter the total here.

Step 3: Subtract Step 1 from Step 2. Enter the amount on Form 1040, line 64.

Step 4: Enter this amount on Form 1040, line 64.

Line 66—Credit for Federal Taxes on Special Fuels: Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for: (1) Gasoline used—(a) on a farm for farming use, (b) off the highway, such as in boats and generally, in commercial aircraft, (c) in vehicles furnishing certain public transportation by land or water, (d) for use in other than a highway motor vehicle.

Line 67—Special taxes used.—(a) on a farm for farming use, (b) on a vehicle furnishing certain public transportation by land or water, (c) for use in other than a highway motor vehicle.

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When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—The depreciation on citrus and almond groves is based on the estimated useful life of the grove. The depreciation on citrus and almond groves (or part of such grove), incurred before the close of the fourth taxable year beginning with the tax year in which the grove was planted. See Publication 225.

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar allowances are also available for the depreciation of livestock, breeding or dairy purposes. See Publication 5500-K for more information.

Class Life (ADP) System and Guideline.—If you figure depreciation for assets put in service after December 31, 1970, or the Guideline Class Life System (GLS), you must use the Class Life (ADP) System. For more information, see Publication 5500-K. For more information, see Publication 5500-K. For more information, see Publication 5500-K.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the new depreciation rules mentioned above.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Form 4029. Instead, write "Exempt—Form 4029" on Form 1040, line 59.

Additional Information Available.—You can get more information about the guidelines for computing depreciation from your county agent, cultural agent or Internal Revenue Service office.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount you claim as a deduction for contributions to a pension, profit sharing, or annuity plan, or plans, including contributions made as an employee on your behalf (but not voluntary contributions you made as an employee) during the year. See Publication 5500-K, line 48.

Spouse's contributions.—If you have Keogh (H R 10) or profit sharing plan, do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500-K to report on Keogh plans.

Complete a Form 5500-K for all plans in which you or your spouse participate, at least one owner-employee, and file as a separate return. Attach completed Forms 5500 and 5500-K. Complete a Form 5500 for each plan with 100 or more participants. Complete a Form 5500-K for each plan with 100 or more participants. Complete a Form 5500 for each plan with 100 or more participants. Complete a Form 5500-K for each plan with 100 or more participants.

Line 49.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit sharing plan included on line 48. These amounts are to be reported on this line include insurance, health, and welfare programs.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, accounts books, other office supplies, etc. Losses of property included in your inventory are taken care of on line 25 and are not included on this line. The loss of a prospective crop by frost, storm, flood, or fire is not deductible.

Through favorable price fluctuations are on Schedule D, Form 1040.

Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of products furnished by the farm and used in the board of hired labor. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm animals.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment, and the cost of such things as stoves, stoves, etc. Include in this deduction the total amount of repairs from Form 4832 if the Class Life (ADP) System of depreciation is used.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash if you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement. If you can deduct amounts paid in raising the crop.

Fertilizers, Lime, Chemicals, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct certain State and local taxes. State income taxes are deductible only on Schedule A (Form 1040). See Publication 225. Do not deduct Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, nor taxes on the sale of property.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil conservation district) for the prevention of erosion on land you use for farming.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as land, machinery or from the disposition of land). The deduction is limited to the taxable year following years with the same limit applying to those years. See Publication 225.

Take Stock in America



Buy U.S. Savings Bonds
Where you work or bank

after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements.—If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered a partner. Do not deduct the value of products furnished by the farm and used in the board of hired labor. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm animals.

For more information on self-employment tax, see Publication 533, Information on Self-Employment Tax free from your local IRS office.

See Publication 225 for detailed instructions on how and when to report income, deductions, and credits. For information on the treatment of partnership income, notices, and the receipt of patronage dividends received on purchase of as sets and nonbusiness purchases.

Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24, any Federal gasoline tax claimed as a credit on Form 1040 for 1974. If you use the "unit-volunteer method," enter in Part V, line 65, any Federal gasoline tax you claim as a credit on Form 1040 for 1975.

Agribusiness Program Payments.—In cash.—Enter the total amount of price support payments, diversion payments, and other payments received in cash (eight digits).

In Materials and Services.—If you received benefits in the form of materials, services, such as fertilizer or lime, or in the form of such as grading or in the construction of farm buildings, enter the total amount of benefits received in the form of materials and services (eight digits).

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, the loan is considered a loan from the Commodity Credit Corporation. The loan is considered a loan from the Commodity Credit Corporation. The loan is considered a loan from the Commodity Credit Corporation. The loan is considered a loan from the Commodity Credit Corporation.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered losses. They are not included on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Publication 225, Part II, contains more information on commodity futures.

cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm earnings. If you are a partner in a partnership, you are considered a partner. Do not deduct the value of products furnished by the farm and used in the board of hired labor. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm animals.

For more information on self-employment tax, see Publication 533, Information on Self-Employment Tax free from your local IRS office.

Instructions for Schedule F (Form 1040)

subject to self-employment tax and should be reported in Schedule F. Note.—To figure your net nonfarm earnings, you must first figure your gross nonfarm earnings. For more information, see Publication 225.

Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Cash Receipts and Disbursements Method of Reporting

Include the following in income:
(1) Cash and the value of merchandise, livestock and produce raised during 1975 or earlier years.
(2) Your expenses are the amounts you paid during 1975, plus deductions such as depreciation.

Accrual Method of Reporting.—The gross profits are figured as indicated on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year. For more information, see Publication 225. For more information, see Publication 225. For more information, see Publication 225.

Income.—Generally, you should report all farm income in Schedule F. However, if you received crop shares based on the rental of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, you should report the income in Schedule E. For more information, see Publication 225.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than \$1,600. Additionally, in all such combined

Instructions for Schedule F (Form 1040)
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(2) Your expenses are the amounts you paid during 1975, plus deductions such as depreciation.

Accrual Method of Reporting
The gross profits are figured as indicated on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year. For more information, see Publication 225. For more information, see Publication 225. For more information, see Publication 225.

Income
Generally, you should report all farm income in Schedule F. However, if you received crop shares based on the rental of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, you should report the income in Schedule E. For more information, see Publication 225.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive. If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than \$1,600. Additionally, in all such combined

1975 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount

on Form 1040, line 47, by using the appropriate Tax Rate Schedule on

this page. Enter tax on Form 1040, line 16a.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked the box on Form 1040, line 1—

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:

Not over \$500 14% of the amount on line 47.

Over—	But not over—	of the amount over—
\$500	\$1,000	\$70+15%
\$1,000	\$1,500	\$145+16%
\$1,500	\$2,000	\$225+17%
\$2,000	\$4,000	\$310+19%
\$4,000	\$6,000	\$690+21%
\$6,000	\$8,000	\$1,110+24%
\$8,000	\$10,000	\$1,590+25%
\$10,000	\$12,000	\$2,090+27%
\$12,000	\$14,000	\$2,630+29%
\$14,000	\$16,000	\$3,210+31%
\$16,000	\$18,000	\$3,830+34%
\$18,000	\$20,000	\$4,510+36%
\$20,000	\$22,000	\$5,230+38%
\$22,000	\$26,000	\$5,990+40%
\$26,000	\$32,000	\$7,590+45%
\$32,000	\$38,000	\$10,290+50%
\$38,000	\$44,000	\$13,290+55%
\$44,000	\$50,000	\$16,590+60%
\$50,000	\$60,000	\$20,190+62%
\$60,000	\$70,000	\$26,390+64%
\$70,000	\$80,000	\$32,790+66%
\$80,000	\$90,000	\$39,390+68%
\$90,000	\$100,000	\$46,190+69%
\$100,000		\$53,090+70%

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers If you are a married person living apart from your spouse, see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Use this schedule if you checked the box on Form 1040, line 2 or 5—

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 5)

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:

Not over \$1,000 14% of the amount on line 47.

Over—	But not over—	of the amount over—
\$1,000	\$2,000	\$140+15%
\$2,000	\$3,000	\$290+16%
\$3,000	\$4,000	\$450+17%
\$4,000	\$8,000	\$620+19%
\$8,000	\$12,000	\$1,380+22%
\$12,000	\$16,000	\$2,260+25%
\$16,000	\$20,000	\$3,260+28%
\$20,000	\$24,000	\$4,380+32%
\$24,000	\$28,000	\$5,660+36%
\$28,000	\$32,000	\$7,100+39%
\$32,000	\$36,000	\$8,660+42%
\$36,000	\$40,000	\$10,340+45%
\$40,000	\$44,000	\$12,140+48%
\$44,000	\$52,000	\$14,060+50%
\$52,000	\$64,000	\$16,060+53%
\$64,000	\$76,000	\$24,420+55%
\$76,000	\$88,000	\$31,020+58%
\$88,000	\$100,000	\$37,980+60%
\$100,000	\$120,000	\$45,180+62%
\$120,000	\$140,000	\$57,580+64%
\$140,000	\$160,000	\$70,380+66%
\$160,000	\$180,000	\$83,580+68%
\$180,000	\$200,000	\$97,180+69%
\$200,000		\$110,980+70%

Use this schedule if you checked the box on Form 1040, line 3—

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:

Not over \$500 14% of the amount on line 47.

Over—	But not over—	of the amount over—
\$500	\$1,000	\$70+15%
\$1,000	\$1,500	\$145+16%
\$1,500	\$2,000	\$225+17%
\$2,000	\$4,000	\$310+19%
\$4,000	\$6,000	\$690+22%
\$6,000	\$8,000	\$1,130+25%
\$8,000	\$10,000	\$1,630+28%
\$10,000	\$12,000	\$2,190+32%
\$12,000	\$14,000	\$2,830+36%
\$14,000	\$16,000	\$3,550+39%
\$16,000	\$18,000	\$4,330+42%
\$18,000	\$20,000	\$5,170+45%
\$20,000	\$22,000	\$6,070+48%
\$22,000	\$26,000	\$7,030+50%
\$26,000	\$32,000	\$9,030+53%
\$32,000	\$38,000	\$12,210+55%
\$38,000	\$44,000	\$15,510+58%
\$44,000	\$50,000	\$18,990+60%
\$50,000	\$60,000	\$22,590+62%
\$60,000	\$70,000	\$26,790+64%
\$70,000	\$80,000	\$35,190+66%
\$80,000	\$90,000	\$41,790+68%
\$90,000	\$100,000	\$46,590+69%
\$100,000		\$55,490+70%

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

Use this schedule if you checked the box on Form 1040, line 4—

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:

Not over \$1,000 14% of the amount on line 47.

Over—	But not over—	of the amount over—
\$1,000	\$2,000	\$140+16%
\$2,000	\$4,000	\$300+18%
\$4,000	\$6,000	\$660+19%
\$6,000	\$8,000	\$1,040+22%
\$8,000	\$10,000	\$1,480+23%
\$10,000	\$12,000	\$1,940+25%
\$12,000	\$14,000	\$2,440+27%
\$14,000	\$16,000	\$2,980+28%
\$16,000	\$18,000	\$3,540+31%
\$18,000	\$20,000	\$4,160+32%
\$20,000	\$22,000	\$4,800+35%
\$22,000	\$24,000	\$5,500+36%
\$24,000	\$26,000	\$6,220+38%
\$26,000	\$28,000	\$6,980+41%
\$28,000	\$32,000	\$7,800+42%
\$32,000	\$36,000	\$9,480+45%
\$36,000	\$38,000	\$11,280+48%
\$38,000	\$40,000	\$12,740+51%
\$40,000	\$44,000	\$13,760+52%
\$44,000	\$50,000	\$15,340+55%
\$50,000	\$52,000	\$18,640+56%
\$52,000	\$64,000	\$19,760+58%
\$64,000	\$70,000	\$26,720+59%
\$70,000	\$76,000	\$30,760+61%
\$76,000	\$80,000	\$33,920+62%
\$80,000	\$88,000	\$36,400+63%
\$88,000	\$100,000	\$41,440+64%
\$100,000	\$120,000	\$49,120+66%
\$120,000	\$140,000	\$62,320+67%
\$140,000	\$160,000	\$75,720+68%
\$160,000	\$180,000	\$89,320+69%
\$180,000		\$103,120+70%

SCHEDULE F (Form 1040)		Farm Income and Expenses		1975	Social security number
Department of the Treasury Internal Revenue Service		(Compute social security self-employment tax on Schedule SE) ▶ Attach to Form 1040 ▶ See instructions for Schedule F (Form 1040). ▶ If rental income, see instructions before using this schedule			
Name(s) as shown on Form 1040 _____					
Business name and address _____					
Location of farm(s) and number of acres in each farm _____					
Part I Farm Income—Cash Receipts and Disbursements Method					
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797					
Sales of Purchased Livestock and Other Items Purchased for Resale					
1 Livestock	A. Production	B. Receipts received	C. Cash or other basis		
				\$	\$
2 Other items				\$	\$
3 Totals				\$	\$
4 Profit or (loss); subtract line 3, column C from line 3, column B				\$	\$
Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income					
	Kind	Quantity	Amount		
5 Cattle			\$		
6 Calves					
7 Sheep					
8 Swine					
9 Poultry					
10 Dairy products					
11 Eggs					
12 Wool					
13 Cotton					
14 Tobacco					
15 Vegetables					
16 Grain					
17 Fruits and nuts					
18 Other (specify):					
OTHER FARM INCOME					
19 Machine work					
20 (a) Patronage dividends (See Sch. F instructions)					
(b) Per-unit rebates (See Sch. F instructions)					
21 Nonpatronage distributions from exempt cooperatives					
22 Agricultural program payments					
(a) Cash					
(b) Materials and services					
23 Commodity credit loans under election (or forfeited)					
24 Federal gasoline tax credit					
25 State gasoline tax refund					
26 Other (specify):					
27 Add lines 5 through 26				\$	\$
28 Gross profit * (add lines 4 and 27)				\$	\$
54 Net farm profit or (loss) (subtract line 53 from 28). Enter here and on Form 1040, line 32 ALSO enter on Schedule SE, Part I, line 1(a)				\$	\$

* Use amount on line 28 for optional method of computing net earnings from self-employment (See Schedule SE, Part I, line 3).

Schedule E (Form 1040) 1975

Page 2

Part III Depreciation (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.) If you need more space, you may use Form 4562.

Note.—If depreciation is required by using the Class Life table, Section 167, or the Guidelines Class System, it must be taken over the asset's useful life. However, if you elect the Modified Accelerated Cost Recovery System (MACRS), it may be taken over a shorter period. See instructions for Part III, line 56, for details. For information regarding the provisions of Revenue Rulings 67-14 and 75-13, see the Instructions for Form 1040, page 11. For information regarding the provisions of Regulations Sections 1.167(a)-1(b)(5) and 1.167(a)-1(c), see the Instructions for Form 1040, page 11. For information regarding the provisions of Regulations Sections 1.167(a)-1(b)(5) and 1.167(a)-1(c), see the Instructions for Form 1040, page 11.

If you elected the Class Life (ADR) System this taxable year, check this box ☐ ☐

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed (see instructions) (in prior years)	e. Method of depreciation	f. Line or rate	g. Depreciation for this year
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\$5 Total additional first-year depreciation on (do not include in items below)

56 Depreciation from Form 4832 (See Note)

57 Depreciation from Form 5006

58 Other depreciation

Buildings

Furniture and fixtures

Transportation equipment

Machinery and other equipment

Other (specify):

\$9 Totals

Part IV Farm Income—Accrual Method

Enter here and in Part II, line 52

(Do not include sales of livestock held for draft breeding, sport, or show purposes; report such sales on form 437 and omit them from "On hand at beginning of year" column.)

Description of crops and other products	On hand at beginning of year		Purchased during year		Raised during year		Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Value	Quantity	Amount received	Quantity	Inventory value
		\$		\$						\$
60 Totals (enter here and in Part V, below)		\$		\$						\$

Part V Summary of Income and Deductions—Accrual Method

61 Inventory of livestock, crops, and products at end of year	\$
62 Sales of livestock, crops, and products during year	\$
63 Agricultural program payments (a) Cash (b) Materials and services	\$
64 Commodity credit loans under election (or forfeited)	\$
65 Federal gasoline tax credit	\$
66 State gasoline tax refund	\$
67 Other farm income (specify)	\$
68 Add lines 62 through 67	\$
69 Total (add lines 61 and 68)	\$
70 Inventory of livestock, crops, and products at beginning of year	\$
71 Cost of livestock and products purchased during year	\$
72 Gross profits + (subtract the sum of lines 70 and 71 from line 69)	\$
73 Total deductions from Part II, line 53	\$
74 Net farm profit or loss (subtract line 73 from line 72). Enter here and on Form 1040, line 32. ALSO enter on Schedule SE, Part I, line 1e	\$

* Use amount on line 72 for optional net farm income employment (See Schedule SE, Part I, line 3).

U.S. GOVERNMENT PRINTING OFFICE: 1975-O-275-371 6-11124-779

GOVERNMENT PRINTING OFFICE 1075-0-475-164

Schedule L—BALANCE SHEETS (See General Instruction J)

	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
ASSETS				
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

(Show reconciliation of each partner's capital account on Schedule K-1)				
Number of partners	a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c, plus non-ordinary income
				e. Capital account at end of year

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income (loss) (page 1, line 26)	
2 Add: Payments to partners—salaries and interest (page 1, line 14)	
3 Net rental loss from real estate (see instruction for Schedule N)	
4 Net ordinary loss (page 1, line 10)	
5 Total	
6 Less: Nonqualifying dividends (page 1, line 5)	
7 Interest (see instruction for Schedule N)	
8 Net rental income from real estate (see instruction for Schedule N)	
9 Net ordinary gain (page 1, line 10)	
10 Net earnings (loss) from self-employment. Enter on Schedule K, line 8	

G Was the partnership liable for filing Form 1065 for 1975?	Yes	No
H If "Yes," show where filed		
I Is any member of the partnership related by blood or marriage to any other member?	Yes	No
J Did the partnership claim a deduction for expenses not reported on Form W-2?	Yes	No
K (1) Employee or family members not reported on Form W-2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable line listed below. Note: Enter each partner's distributive share of partnership items on Schedule K-1.

State the number of partners in the partnership	Partnership's distributive share items	Total
1	Salary, interest, and ordinary income (loss) (combine lines 14 and 26, page 1)	
2	Additional first year depreciation (Schedule A, line 1)	
3	Dividends qualifying for exclusion (attach list)	
4	Net short-term capital gain (loss) (Schedule D, line 3)	
5	Net long-term capital gain (loss) (Schedule D, line 7)	
6	Net gain (loss) from involuntary conversions due to casualty and theft under section 1231 (Form 4797, line 2)	
7	Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1221 (Form 4797, line 4)	
8	Net earnings (loss) from self-employment (Schedule N, line 10)	
9	Contributions (attach list)	
10	Expense account allowance	
11	Foreign taxes (attach schedule)	
12	Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
13	(a) Payments on behalf of partners to a Keogh Plan (b) Payments on behalf of partners to an Individual Retirement Account, Annuity, or Bond (c) Other	
14	Other (specify)	

15 Specially allocated items (attach schedule)

- (a) Short-term capital gain (loss)
- (b) Long-term capital gain (loss)
- (c) Ordinary gain (loss)
- (d) Other

16 Tax preference items

- (a) Accelerated depreciation on real property
 - (1) Low-income rental housing (section 167(h))
 - (2) Other real property
- (b) Accelerated depreciation on personal property subject to a net lease
- (c) Amortization of certified pollution control facilities
- (d) Amortization of railroad rolling stock
- (e) Amortization of on-the-job training facilities
- (f) Amortization of child care facilities
- (g) Reserves for losses on tax debts of financial institutions
- (h) Depletion
- (i) Capital gains (losses)
 - (1) Short-term (total of lines 4 and 15(a))
 - (2) Long-term (total of lines 5 and 15(b))

17 Investment in property that qualifies for investment credit

Property	Life years	Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5 (b) 5 or more but less than 7 (c) 7 or more		
Qualified progress expenditures	(d) 7 or more 1974 (e) 7 or more 1975		
Cost of used investment property	(f) 3 or more but less than 5 (g) 5 or more but less than 7 (h) 7 or more		

*You must apportion the partnership's share of its amount of their individual distribution credits of low-income rental housing to the partners in the partnership.

1975

Department of the Treasury

Internal Revenue Service

Instructions for Form 1065

U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship. The term "partner" means a member of a partnership. (Section references are to the Internal Revenue Code unless otherwise specified.)

General Instructions

Note. If the partnership's employer identifies the number in which the partnership is doing business on Form 1065, the partnership must file Form 1065 with the Internal Revenue Service office for the State of California.

A. Who must file. Every partnership (See general instructions for Form 1065) engaged in a trade or business or having income from sources within the United States must file Form 1065. It must do so whether or not its principal place of business is in California.

B. Time and place for filing. A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership whose partners are nonresident aliens must file its return on or before the 15th day of the 6th month following the close of the taxable year.

C. Period covered by return. File the return for the calendar year 1975 or other taxable year beginning in 1975. A partner's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period. A change by any partnership from one taxable year to another, or a change by a partnership from a calendar year to a fiscal year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of section 706(b). If a partnership is one who has an interest of 5 percent or more in the partnership profits or capital.

E. Signature. One partner must sign the return. If the partnership is a corporation, the return must be signed by an officer or other authorized person in control of the organization's property or business. That person must sign the return.

F. Penalties. The law provides severe penalties for willful failure to file a return or for willful failure to pay tax due or default payment of any tax due.

G. Accounting methods. Compute or determine the partnership's taxable income by the accounting method regularly used in maintaining the partnership's books and records. The method should clearly reflect income. (See section 446.) Unless the law specifically requires a different method, a partnership must use the accounting method used to report income in prior years (for income as a whole or for any material item) without first getting consent on Form 3115. Application for Change in Accounting Method.

H. Nonqualified dividends. Nonqualified dividends are dividends which are not eligible for the dividends received deduction under section 1315. Such dividends are reported on Form 1065, line 10, and on Form 1099-DIV.

I. Information regarding the partnership. The partnership must provide the following information regarding the partnership to each partner: (1) The partnership's name, (2) the partnership's address, (3) the partnership's principal place of business, (4) the partnership's tax year, (5) the partnership's accounting method, (6) the partnership's basis in its assets, (7) the partnership's liabilities, (8) the partnership's capital, (9) the partnership's income, (10) the partnership's losses, (11) the partnership's deductions, (12) the partnership's credits, (13) the partnership's other income, (14) the partnership's other losses, (15) the partnership's other deductions, (16) the partnership's other credits, (17) the partnership's other income, (18) the partnership's other losses, (19) the partnership's other deductions, (20) the partnership's other credits.

J. Balance sheets. The partnership must prepare balance sheets for each year. The balance sheets must be prepared in accordance with the accounting method used in maintaining the partnership's books and records. The balance sheets must be prepared in accordance with the accounting method used in maintaining the partnership's books and records.

K. Elections. (1) An unincorporated organization, qualifying under section 761(a) as an investing partnership or as a partnership, may elect to be treated as a partnership for purposes of the tax law. (2) A partnership may elect to be treated as a partnership for purposes of the tax law.

L. Net operating losses. A partnership may elect to carry forward its net operating losses for a period of not more than 20 years. The election must be made on Form 1065, line 10.

M. Distribution of unrealized receivables and inventory items. If a partner receives a distribution of unrealized receivables or inventory items, the partner must report the distribution on Form 1065, line 10.

N. Net operating losses. A partnership may elect to carry forward its net operating losses for a period of not more than 20 years. The election must be made on Form 1065, line 10.

O. Specially allocated items. Allocate distributive shares of income, gain, loss, deduction, or credit items among the partners on Form 1065 for which it wants the allocation. For more details in Form 1065.

P. Penalties. The law provides severe penalties for willful failure to file a return or for willful failure to pay tax due or default payment of any tax due.

formation see section 1.761 of the Regulations.

(2) Generally, the partnership shall make the elections affecting the computation of its taxable income. Examples of such elections are the accounting method employed, depreciation methods, etc. However, certain elections are made by a partner separately on Form 1065, line 10.

H. Items exempt from tax. Items exempt from tax are listed in sections 101 through 122. For example:

(1) Interest on government obligations.

(2) Proceeds of insurance policies.

(3) Income from improvements by a lessee.

(4) Income from a partnership.

(5) Income from a partnership.

(6) Income from a partnership.

(7) Income from a partnership.

(8) Income from a partnership.

(9) Income from a partnership.

(10) Income from a partnership.

(11) Income from a partnership.

(12) Income from a partnership.

(13) Income from a partnership.

(14) Income from a partnership.

(15) Income from a partnership.

(16) Income from a partnership.

(17) Income from a partnership.

(18) Income from a partnership.

(19) Income from a partnership.

(20) Income from a partnership.

partners under the partnership agreement for sharing income or loss generally. If the partners agree, lessor items may be allocated among them in any ratio.

I. Information regarding the partnership. The partnership must provide the following information regarding the partnership to each partner: (1) The partnership's name, (2) the partnership's address, (3) the partnership's principal place of business, (4) the partnership's tax year, (5) the partnership's accounting method, (6) the partnership's basis in its assets, (7) the partnership's liabilities, (8) the partnership's capital, (9) the partnership's income, (10) the partnership's losses, (11) the partnership's deductions, (12) the partnership's credits, (13) the partnership's other income, (14) the partnership's other losses, (15) the partnership's other deductions, (16) the partnership's other credits.

J. Balance sheets. The partnership must prepare balance sheets for each year. The balance sheets must be prepared in accordance with the accounting method used in maintaining the partnership's books and records. The balance sheets must be prepared in accordance with the accounting method used in maintaining the partnership's books and records.

K. Elections. (1) An unincorporated organization, qualifying under section 761(a) as an investing partnership or as a partnership, may elect to be treated as a partnership for purposes of the tax law. (2) A partnership may elect to be treated as a partnership for purposes of the tax law.

L. Net operating losses. A partnership may elect to carry forward its net operating losses for a period of not more than 20 years. The election must be made on Form 1065, line 10.

M. Distribution of unrealized receivables and inventory items. If a partner receives a distribution of unrealized receivables or inventory items, the partner must report the distribution on Form 1065, line 10.

N. Net operating losses. A partnership may elect to carry forward its net operating losses for a period of not more than 20 years. The election must be made on Form 1065, line 10.

O. Specially allocated items. Allocate distributive shares of income, gain, loss, deduction, or credit items among the partners on Form 1065 for which it wants the allocation. For more details in Form 1065.

P. Penalties. The law provides severe penalties for willful failure to file a return or for willful failure to pay tax due or default payment of any tax due.

Q. Information regarding the partnership. The partnership must provide the following information regarding the partnership to each partner: (1) The partnership's name, (2) the partnership's address, (3) the partnership's principal place of business, (4) the partnership's tax year, (5) the partnership's accounting method, (6) the partnership's basis in its assets, (7) the partnership's liabilities, (8) the partnership's capital, (9) the partnership's income, (10) the partnership's losses, (11) the partnership's deductions, (12) the partnership's credits, (13) the partnership's other income, (14) the partnership's other losses, (15) the partnership's other deductions, (16) the partnership's other credits.

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DD. Net operating losses. A partnership may elect to carry forward its net operating losses for a period of not more than 20 years. The election must be made on Form 1065, line 10.

180 days after the beginning of the taxable year in which you want to make the change.

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Using the list below, enter on page 1, under E, the code for the

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